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THE NATIONAL TAXES

WM. TAYLER, F.S.S.

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THE

NATIONAL TAXES

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THE

NATIONAL TAXES

THE HISTORY, PROGRESS, AND PRESENT STATE OF THE REVENUES OF ENGLAND DERIVED FROM TAXATION, AND THEIR EXPENDITURE

By Wm. TAYLER, Esq., F.S.S.

AUTHOR OF

'THE HISTORY OF TAXATION IN ENGLAND'

'Every line a lesson — every page a history'

LONDON

EDWARD STANFORD, 6 & 7 CHARING CROSS

1873

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PREFACE

It will be accepted by the nation as literally true, that of the many millions of Taxpayers, comparatively few really know, except by the punctual visits of the tax-gatherer, from what sources the Revenues of England are derived; and the same absence of knowledge may be fully applied as regards the expenditure of the large sums which in past and present times have been realised under the sanction of the Legislature.

To remedy this want of general information on these all-important subjects, this treatise is presented to the public in a concise and popular form, freed from the intricacies of Parliamentary returns, which few have the time or inclination to pursue, and with the view also of directing the attention of Electors, and the Legislature, to the necessity of a complete revision of our system of taxation, Imperial and Local, and to the establishment of a more perfect organisation of the resources of the State for the public advantage; and specially so as regards the more equal distribution of the Income Tax, and the institution of a permanent fund for the gradual reduction of the National Debt.

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Errata.

Page 44, *for* unfunded capital, £791,820,790, *read* unredeemed and unfunded capital, £791,890,970.

Page 48, *for* aggregate of consolidated fund charges, £797,475, *read* £1,797,475.

THE NATIONAL TAXES

THE NATIONAL TAXES

1—*THE FINANCIAL BALANCE*

For the Year ended

PUBLIC INCOME

Note.—One fourth of the Surplus Income (if any), in any Year ending on the
during the second

	INCOME	In the Year ended 31st March, 1872
		£
2	Customs	20,326,000
3	Excise	23,326,000
4	Stamps	9,772,000
5	Land Tax and House Duty	2,330,000
6	Property Tax	9,084,000
7	Post Office	4,680,000
8	Telegraph Service	755,000
9	Crown Lands (Net)	375,000
10	Miscellaneous, viz.:	
	Military and Naval Extra Receipts, and Proceeds of Old Stores sold	1,177,793
	Amount received from the Revenues of India on account of the Effective and Non-effective Charges of British Troops serving in that Country . . .	441,139
	Allowance out of Profits of Issue received from the Bank of England, per Act 24 Vict. c. 3 . . .	138,578
	Abyssinian Expedition—Issues repaid . . .	850,000
	Other Miscellaneous Receipts	1,452,803
	Total Income .	£74,708,314 [1]

[1] These amounts are the actual payments into the Exchequer, the history
Statements, Nos. 2 to 10 inclusive; and the Expenditure,

PUBLIC EXPENDITURE

last day of each Financial Quarter, is applicable to the Reduction of Debt succeeding Quarter

	EXPENDITURE	In the Year ended 31st March, 1872
	DEBT:	£
11	Interest of the Permanent Debt and Management	22,156,952
11	Terminable Annuities	4,512,706
11	Interest of Unfunded Debt, &c.	169,943
12	CONSOLIDATED FUND CHARGES:	
	Civil List	406,238
	Annuities and Pensions	304,879
	Salaries and Allowances	103,320
	Courts of Justice	649,200
	Miscellaneous Services	282,966
	Telegraph Sinking Fund	50,869
	SUPPLY SERVICES:	
13	Army	15,521,580
13	Army Abolition of Purchase	340,000
14	Navy	9,900,486
	Vote of Credit—War in Europe	101,096
15	Miscellaneous Civil Services	10,362,818
16	Customs and Inland Revenue Departments	2,578,093
16	Post Office	2,455,691
16	Telegraph Service	454,477
16	Packet Service	1,138,700
	Total Ordinary Expenditure	£71,490,020
	Add—Expense of Fortifications	370,000
	Surplus of Income over Total Expenditure (including Fortifications)	2,848,294
		£74,708,314

and details of which are given under their respective heads in the subsequent in like manner, in the Statements Nos. 11 to 16 inclusive.

II. THE REVENUE OF CUSTOMS.[1]

THE origin of these duties is very ancient; they were collected upon merchandise in England in very early times before the Conquest, and the King's claim to them was established by grant of Parliament, 3 Edward I., 1274. The Customs were, according to Stowe, farmed to Mr. Thomas Smith for 20,000*l.*, for several years, in the reign of Elizabeth; they were also, according to Davenant, farmed by Charles II., in the year 1666, for 390,000*l.*

In modern times, owing to our large Colonial possessions, the acquisition by conquest of India, and the great commercial prosperity of England, the Customs Duties have become one of the most important and fruitful branches of the Revenue of the State, and their gradual development from the smallest beginnings to their present large amount is a source of astonishment to non-commercial nations.

	£
In 1580 they amounted to	14,000
„ 1720 „ „	1,555,000
„ 1808 „ „	9,973,240
„ 1830 (United Kingdom)	17,540,323
„ 1864	23,234,355
And in the year 1872	20,362,000

The duties, under the head of Customs for the United Kingdom, comprise every variety of impost on an extensive number of articles, but the largest and principal amounts are, and have been, derived from six great articles of taxation, viz., Colonial and Foreign Spirits, Sugar refined and unrefined, Tea, Tobacco, Wine, and Timber, which articles alone produced an aggregate produce in one year of upwards of twenty-one millions sterling.

The duties on sugar (which before the discovery of America was a very costly luxury), as well as the duties on tobacco, seem to have been the sport of every succeeding Chancellor of the Exchequer, and to have undergone every variety of change; both of these imposts having frequently occupied the special attention of Parliament. Most important changes in these duties have also been repeatedly effected, the consumption being enormous; it having been stated in a debate which took place on the subject of the Sugar Duties in 1843, and in which Lord John Russell, Mr. Labouchere, and Mr. Gladstone took part, that the con-

[1] In this and all the subsequent statements of revenue the net receipts within the year are given, after deducting repayments, discounts, drawbacks, bounties, &c.; and the costs of collection, which are considerable, being shown under that head separately. In all cases the fractions of a pound are omitted.

sumption of sugar was in a ratio to each person of 17 lbs. a head annually.

In 1708 to 1714 the duty on sugar was only 3*s.* 4*d.* the cwt., but it has since been very highly assessed, being in 1818 raised to 30*s.* per cwt.; but as an illustration of the caprice of taxation, this great source of revenue, which had been so fondly treated by every Chancellor of the Exchequer as an unfailing child of promise, was one of the few articles which remained untouched under Sir Robert Peel's measures in 1842.

With respect to the Spirit duties, no human invention has ever tended to corrupt the morals, ruin the character, constitution, and circumstances of numbers of mankind more than distillation; and no subject has met with more strenuous advocacy from the philanthropist and all sections of the legislature for the prevention of their excessive use, by raising the duties from time to time, and by turning the mind of the humbler classes to other sources of enjoyment—such as the formation of temperance leagues and self-denying ordinances—but hitherto, as appears by the large sums still received for Customs under this impost, with but slender success.

All nations have, nevertheless, considered spirituous liquors as a proper subject of heavy taxation for the support of the State; and the articles under this head of revenue, principally comprising Rum, Brandy, and Geneva, have always in this country been subjects of impost.

The next in succession is that fertile source of revenue Tobacco, and no subject of taxation has undergone more change in the amount of duty levied since its first importation from America; and little did the gallant Raleigh imagine that his introduction of what King James called the 'pestilent weed' would in after times become one of the largest sources of contribution to the revenue of his country.

Between the years 1797 and 1825 the duty charged on tobacco was changed no less than eight times. It was once 350 per cent., it was let down to 200 per cent., again raised to 1,200 per cent., and again let down to 800 per cent.; and this duty was again subject to alteration in the Session of Parliament of 1862, and now yields from this source alone, a revenue (including the duty on snuff) of nearly seven millions sterling.

On Wine also, the duty has been changed within a few years 10 different times in England, and 11 different times in Ireland; on foreign spirits it was altered in 20 years 11 times; on sugar in 37 years 17 times; and on tea 7 times—principles of taxation uneven, changeable, uncertain, and vexatious, and tending to disturb the commercial interests of the country in every respect.

The Revenue of Customs was also formerly obtained from a more numerous variety of articles than exist at present; but in consequence of the great fiscal revolution occasioned by Sir Robert Peel's Tariff in 1842, the modification of the wine duties and other important changes which have taken place during the tenure of office of Mr. Gladstone and Mr. Lowe as Chancellors of the Exchequer, the number of customable articles have been greatly diminished, much to the advantage of the community in reduced prices, and with economy to the Government; and it may be accepted that the Revenue of Customs, although one specially of indirect taxation, is not an unpopular mode of obtaining resources for the purposes of the State from its unseen operation and equal pressure on all consumers. The following are the sources of taxation from which the Revenue of Customs for the year ending March 31, 1872, were derived:—

CUSTOMS.

Articles usually contributing not less than £1,000 annually.	Net produce £
Beer, spruce	2,173
„ of other sorts, including Mum	955
Chicory	103,916
Cocoa, Cocoa Husks, and Chocolate	31,658
Coffee	361,594
Currants	298,423
Figs	30,319
Ginger, preserved	928
Plate, gold and silver	4,216
Plums, dried or preserved, French plums, and prunelloes	3,885
Prunes	8,612
Raisins	132,019
Spirits, Colonial and Foreign:	
Rum	2,081,298
Brandy	1,942,064
Geneva	86,703
Of other sorts	413,780
Succades and Confectionery, including fruits and vegetables preserved in sugar	5,343
Sugar, unrefined	2,659,562
„ refined, and Sugar Candy	483,276
„ Molasses	37,091
Tea	3,079,283
Tobacco and Snuff	6,797,017
Wine	1,646,734
All other articles	5,059
Carried forward	£20,215,922

	£
Brought forward	20,215,922
Duties collected on behalf of the Inland Revenue on the delivery for Home Consumption of British Spirits deposited in the Customs Warehouses, and after payments on account thereof to the Inland Revenue	17,152
Charges on delivery from the Bonded Warehouses (for the Quarter ending 31st March, 1872) .	9,475
Duties collected at the Isle of Man; payments on account thereof	493
Total Customs within the year after deducting Repayments, &c.	£20,243,044[1]

III. THE REVENUE OF EXCISE.

Excise duties were introduced into England by the Long Parliament in 1643, being then laid on the makers and vendors of ale, beer, cyder, and perry, which duties were arbitrarily levied to support the parliamentary forces against Charles I. The Royalists soon after followed the example of the Commonwealth, both sides declaring that the excise should be continued no longer than the termination of the war. But it was found a too productive and easy source of revenue to be relinquished, and was continued under Cromwell, and organised as at present under the Walpole Administration.

Mr. Justice Blackstone says in his 'Commentaries,'[2] that 'from its first original to the present time its very name has been odious to the people of England.'

A political writer of great authority, in speaking of these duties, also states with great force that the capacity of a tax on a commodity to raise a revenue depends partly on the nature and extent of the demand for the taxed article, and partly on the means of preventing its being smuggled, or the duty evaded; and when carried beyond due limits, taxes on commodities cease to be productive. There is also much truth in the shrewd remark of Dr. Swift, 'that in the arithmetic of the Customs, which may also be well applied to the Excise duties, two and two do not always make four, but sometimes one.'

Excise *duties* are liable to this among other objections, that the regulations under which they have been collected are made to interfere with processes of manufacture, so as to prevent the adoption of improvements; and to the collection of the Malt

[1] The sum paid into the Exchequer was £20,326,000.

[2] Vol. i. c. 8.

duties a still greater objection is to be found, in the facilities which the system offers for the commission of fraud.

The dislike to the Excise duties gave rise in Sir Robert Walpole's time to great popular indignation; but such has been the change in public opinion arising from the exigencies of the State, that these once unpopular imposts are now some of the most prolific sources of income, and form a very considerable part of the entire revenue of the kingdom.[1]

The sources from which the Excise duties were derived for the year 1872 were as follows:—

EXCISE.

Heads of Duty	Gross Receipts	Net Produce
	£	£
Chicory	14,454	14,454
Licenses, viz.:		
Auctioneers, appraisers, &c.	64,228	
Beer, cider, and perry	368,495	
Brewers	428,250	
Dog	279,425	
Establishment, viz.:		
Armorial bearings	86,652	
Carriages	524,206	
Horses	433,277	
Male servants	198,946	
Game	189,824	
Gold and silver plate	34,148	
Gun	62,437	3,781,978
Hawkers and pedlars	19,878	
Horse-dealers	18,425	
Malsters	16,087	
Medicine Vendors	7,138	
Pawnbrokers	35,032	
Refreshment houses	5,526	
Spirit (distillers, dealers, and publicans)	753,228	
Tobacco	84,836	
Wine and sweets	193,842	
Other than the foregoing	5,115	
Malt	6,910,366	6,670,955
Race-horses	9,521	9,521
Railways	527,567	527,567
Spirits	12,779,978	12,274,595
Sugar	107,015	106,291
Total Excise	24,157,906	23,386,063[2]

[1] Tayler's 'History of Taxation in England.'

[2] In many instances the sums mentioned in the public accounts do not exactly correspond with the sums paid into the Exchequer, and small differences are also accounted for by fractions of a pound being omitted.

Summary.

		£	
Total gross receipts		24,157,906	
Drawbacks and bounties in the nature of drawbacks .	531,480		
Discounts and Parliamentary allowances . . .	209,562	771,843	
Allowances and repayments on overcharges, damaged goods, &c. . . .	30,799		
		£23,386,063	paid into the Exchequer.

Fractions in all cases omitted.

IV. THE STAMP DUTIES.

To the reign of William and Mary we are indebted for the origin of these imposts, as well as for many others, which in modern times have been such a fruitful source of revenue. The first institution of these duties was by statute 5 and 6 William and Mary, June 23, 1694, when a duty was imposed upon paper, vellum, and parchment. The Stamp duty on newspapers was commenced in 1713, and every year added to the list of articles upon which Stamp duty was made payable. It is memorable also as having occasioned the loss of one of the brightest jewels in the British Crown—the American Stamp Act, which passed in March 1765, having been the primary cause of the American war. Stamp duties in Ireland did not commence till 1774.

The Probate and Legacy duties now form also a very large proportion of the Revenue of Stamps. The bequests and gifts made by a last will and testament, were taxed by Parliament so early as the year 1780. The impost was subsequently increased several times, particularly in 1796, 1805, and 1808; the revenue derived from the last-named duties varies considerably in amount in different years. It was long the subject of bitter complaint, and a source of great scandal to political economists and the nation, that the Probate and Legacy duties were assessable only on personal estates and property; but that reproach has been partially removed by the just and admirable Act imposing a succession duty, passed during Mr. Gladstone's Chancellorship of the Exchequer, which has fixed a corresponding duty to the Legacy duty on successions to real estates, although Probate duty on real estates is yet an exemption. The Stamp duties on Notes

and Bills of Exchange began in 1782. The amount received for revenue under the head of Stamps is one of the surest sources of income next to the Property Tax.

Included, until very recently, in the Revenue of Stamps was an important item, 'Fire Insurance,' which produced in the financial year 1863–1864 a sum to the National Exchequer of 1,633,434*l.* The origin, history, and progress of this duty, as related in a contemporary work, is curious and instructive. 'Insurance of houses and goods against fire in London began in 1667. This was the year following the Great Fire of London. An office was then set up for insuring houses and buildings, principally contrived by Dr. Barton, then one of the first and most considerable builders of the city of London. The first regular office set up in London was the *Hand in Hand*, in 1696. The Sun Fire Office was established in 1710. A duty was first laid on insurance of 1*s.* 6*d.* per hundred pounds insured, in 1782; this duty was increased in 1797, and has been variously altered since. The late and last duty levied by the State was 3*s.* per cent., or double the amount of the premium, on ordinary or common insurance, and such has been the increase of fire insurance establishments, that there were in 1859 no less than 165 offices in London,' which number has been much increased since that time.

The duty on Fire Insurances had always been deemed a very impolitic and questionable impost, and its partial or total repeal has been frequently advocated in Parliament and urged upon the Legislature, but its discontinuance was as pertinaciously resisted by each successive Government from its certainty as a source of revenue and its facility of collection. But such was the pressure on the Ministry of the day, that it was finally repealed, and all duty ceased to exist at Midsummer 1869.

The following statement shows the sources from which the Revenue of Stamps was derived for the financial year ending March 31, 1872 :—

STAMPS.

HEADS OF DUTY	Gross Receipts	Net Produce
	£	£
Deeds and other Instruments, not included under the following Heads	1,858,771	1,842,421
Probates of Wills and Letters of Administration	1,989,133	1,852,559
Bills of Exchange	859,350	846,258
Bankers' Notes	1,372	1,372
Composition for the Duties on the Bills and Notes of the Banks of England and Ireland, and of Country Bankers	139,469	139,469
Receipts, Drafts, and other 1*d.* Stamps	676,290	648,842
Marine Insurances	110,655	109,771
Licenses and Certificates	132,079	132,042
Medicine	86,516	82,721
Legacies and Successions	3,371,800	3,360,489
Gold and Silver Plate	67,629	60,162
Cards	12,264	12,091
Patents for Inventions	125,273	125,273
Arrears of Fire Insurance	293	282
	£9,430,899	£9,213,759
Fee Stamps, viz.:		
Admiralty Court	7,034	6,938
Bankruptcy Court	50,707	50,388
Chancery Court	112,329	110,787
Chancery Fund	3,907	3,860
Civil Bill Fund	14,425	14,417
Civil Service Commission	3,360	3,320
Common Law Courts	76,201	75,101
Companies Registration	17,873	17,807
Copyhold, &c. Commission	7,831	7,701
Crown Office	4,479	4,479
Divorce and Matrimonial Causes	3,265	3,219
Great Seal Patent	73	73
Judgments Registry Fund	3,463	3,415
Land Registry	597	589
Law Fund	9,482	9,369
London Gazette	18,689	18,409
Lord Chancellor's Presentation	350	350
Naturalisation	640	640
Probate Court	149,772	148,612
Public Record	637	627
Record of Title	32	32
Register House, Scotland	34,114	33,659
Registration of Deeds	12,096	11,987
	531,368	525,788
TOTAL STAMPS	£9,962,267	£9,739,547

The difference between the gross and net produce arises from drawbacks, discounts, Parliamentary allowances, &c., amounting to 222,720*l.*

The aggregate amount of gross receipts derived from this source of revenue, being the actual sums paid by the public, since the time of Sir Robert Peel, is as follows:—

STAMPS.

	£		£
[1] Jan. 5, 1842	7,319,252	March 31, 1857	7,389,616
„ 1843	7,158,777	„ 1858	7,415,719
„ 1844	7,121,581	„ 1859	8,005,769
„ 1845	7,334,857	„ 1860	8,043,598
„ 1846	7,886,830	„ 1861	8,348,412
„ 1847	7,680,046	„ 1862	8,590,945
„ 1848	7,704,946	„ 1863	8,994,000
„ 1849	6,811,984	„ 1864	9,317,000
„ 1850	7,025,010	„ 1865	9,530,000
„ 1851	6,724,729	„ 1866	9,560,000
„ 1852	6,545,541	„ 1867	9,420,000
„ 1853	6,919,429	„ 1868	9,541,000
„ 1854	7,148,787	„ 1869	9,218,000
Quarter to Apr. 5, 1854	1,838,431	„ 1870	9,248,000
		„ 1871	9,007,000
[2] March 31, 1855	7,109,196	„ 1872	9,772,000
„ 1856	7,090,753		

V. LAND TAX AND HOUSE DUTY.

(Formerly returned as Land and Assessed Taxes.)

THE LAND TAX.

THIS tax is of very ancient origin, and seems always to have been considered the primary and legitimate object of taxation. The increase in the value of land in England has been excessive: in the 36th of Henry VIII., 1544, land was let generally at 1*s.* per acre; and the whole rental of the kingdom was, in 1600, about 6 millions. In 1688 the rental had increased to 14 millions only. The specific tax under this name was imposed 2 William and Mary, 1689-90; and Ministers were left in a minority on the Land Tax Bill in 1767. In 1798 Mr. Pitt introduced his plan for the redemption of the Land Tax, and then estimated the rent derived from land at 50 millions, and from houses 10 millions (but in this estimate much land was exempted). In 1842 Sir Robert Peel considered for the purposes of the Income Tax the

[1] Parliamentary Return, Public Income and Expenditure, Part II., 1869.

[2] Statistical Abstract for the United Kingdom, as revised so as to include, in accordance with the system now adopted, all sums formerly deducted in progress to the Exchequer not brought to account as Revenue.

assessable yearly value of the land at 39,400,000*l.*, and of houses 25,000,000*l.*, but these sums have since been found to be infinitely below their real value. There is, perhaps, no tax that was ever created that is levied more inconsistently and with greater inequality than the Land Tax; the assessments being made on the values of land and property, as fixed in the time of William and Mary, and the rate in some parishes, as in Marylebone, being about a farthing in the pound, whilst in Bedfordshire it has been 2*s.* 1*d.* in the pound, in Surrey 1*s.* 1*d.*, in Durham 3½*d.*, in Lancashire 2*d.*, and in Scotland 2¼*d.* The net produce derived for 'Land Tax on Lands and Tenements' in Great Britain (there being no assessment for Ireland) in the year ending March 31, 1872, was 1,086,350*l*; the duties on Offices and Pensions, returned with the Land Tax Revenue, being 217*l.*

THE ASSESSED TAXES.

The date of the introduction of these imposts has been variously stated: all things at different times, particularly under the Pitt Administration, having been assessed, from lands, windows, and houses to dogs and hair-powder. The greatest amount levied under this head was in 1815, the last year of the great French war; and these taxes have always varied in their nature and amount, according to the exigencies of the State and the contingencies of war and peace. The net produce and the sources from which they were derived for the year ending March 31, 1870, were as follows:—

			Net produce £
Schedules	B	Inhabited houses	1,129,125
„	C	Servants	101,844
„	D	Carriages	178,784
„	E	Horses for riding	117,881
„	F	Other horses and mules	68,135
„	H	Horse-dealers	6,594
„	I	Hair-powder	405
„	K	Armorial bearings	29,393
„		Additional 10 per cent. per Act 3 Vic. c. 17	659
„		Penalties in law proceedings and costs recovered	686
„		Miscellaneous	407
			£1,633,919

By the Act of Parliament 32 and 33 Vic. c. 14, the whole system which had previously existed with respect to the tax on male-servants, carriages, horses and mules, armorial bearings,

horse-dealers and dogs, was changed, and in lieu thereof licenses on a tariff established by the above Act substituted, such Act requiring that the licenses should be obtained from the Excise before the end of January in each year for the forthcoming year, with an obligation to take out a license on the usage of anything requiring a license in any part of the year.

The return for the year ended March 31, 1872, under the head of Land Tax and Inhabited House Duty is as follows, the various items in the above statement being now under the Jurisdiction of the Commissioners of Inland Revenue:—

	Net produce
	£
Land Tax on lands and tenements	1,086,350
Duties on offices and pensions	217
	1,086,568
Inhabited house duty	1,262,611
Arrears of assessed taxes	3,002
Total land tax and house duty . . .	£2,352,181

VI. THE INCOME AND PROPERTY TAX.

This Tax, although one of the most productive sources of revenue in recent times, is not, as is commonly supposed, a new impost, for it is recorded in the progress of direct taxation in this country that the earliest tax of the kind was imposed by Edward III. in 1340, and that in the 5th year of Henry VIII. (1513) a tax remarkable for its equalisation according to the rank and position of the taxed was given to the King, as to which Lord Herbert of Cherbury in the quaint language of the time informs us, 'besides this grant of two tenths and a fifteenth he (the King) had a poll tax granted him which was of every duke ten marks, of every earl five pounds, a lord four pounds, a knight four marks, of every man worth eight hundred pounds in goods the same, of each man who had forty shillings in wages 12 pence, and of all who were at or above 15 years of age 4*d.*,' which in fact is but another name for property and income tax, differing only from the modern tax in that persons of *all* degrees contributed.

This tax, which has never been a popular impost in England (and under the heaviest pressure is not tolerated in France), and which was quoted in 1816 as odious, was attempted to be imposed by Mr. Pitt in 1797 ostensibly as 'Assessed Taxes' (but

afterwards admitted by him to be an income tax), after ceasing for a short time, was revived and proposed as a direct tax on income; in 1803, owing to the exigencies of the French war, at the rate of 5 per cent. on all incomes above 150*l.*, and lower rates on smaller incomes; a proof, if any were required, of the practicability of a graduated income tax, the tax continued during the Napoleonic wars, which convulsed Europe and caused an expenditure of treasure unparalleled.

The property tax raised in the year ending January 5, 1816, under the head of extraordinary resources, '*War Taxes*,' was the enormous amount of 14,978,248*l.*; this, with the grievous taxation under which the nation then suffered, and the discontent that prevailed, at once heralded, when peace had been proclaimed to the nations of Europe, most of which were weighed down with an intolerable load of debt and taxation, that the primary object with Parliament must be the financial position of the country, and above all to consider the removal of the property tax—a tax that had become unpopular and so odious that the bare introduction of its name was characterised by one of the members (Mr. Grant) as 'insulting to the sense and feeling of the nation.'

Petitions from all parts of the country poured into the House for its removal; one of enormous size being presented by Mr. Brougham; one also from the City of London, who, by their sheriffs, presented a petition at the bar of the House, setting forth 'That the petitioners had learnt with the most serious alarm that it was the intention of his Majesty's Ministers, in violation of the assurances and the solemn faith of Parliament, to propose to the House the continuance or modification of the tax upon income, commonly called the property tax; and that having so frequently represented to the House their abhorrence of the measure both with respect to its principle and operation, and the evils it had produced, they trusted it was not necessary to enumerate the grievances resulting from it, and that the partiality and injustice of taxing in the same proportion incomes of a short duration arising from personal industry and temporary and uncertain sources, and those arising from fixed and permanent property, was, they conceived, too evident to be denied, and that the tax had become altogether insupportable.'

Indeed such was the tide of national opinion on the subject of this tax, that the opposition to it by all classes became overwhelming; and the popular voice against it so determined and unequivocal, through the various constituencies which so acted upon and influenced their representatives in the House, that at length, on March 18, 1816, the Chancellor of the Exchequer, and the Ministry, on a motion for its continuance, and a reply

from Mr. Wilberforce (memorable from the shouts of approbation it elicited), the Ministry were defeated by a majority of thirty-seven; the result of which was declared amidst the greatest cheering and the loudest exultation ever witnessed within the walls of the English Senate.

Such was the fate of a tax then unpopular to the last degree, from its having been ever considered and pledged as a war tax; but which it remained for future history to record among the anomalies of finance and the inconsistencies of statesmen, to be reimposed ere many years were passed in a time of profound peace, by a professedly peaceful Minister, as a peace tax, and continued in that form by his successors down to the present day.

'The year 1841 may be designated as one of the most unprofitable sessions, as respects practical legislation, to be found in the annals of modern parliaments. The known embarrassed state of the public finances, the obvious necessity of some powerful remedy for these difficulties, the declared intention of raising the supplies by fresh burthens, an intended alteration in the sugar duties, and other measures, excited a very general and powerful sensation among the various interests; and made it clear that these were only temporary expedients, to serve the purpose and stay the fall of a party. Sir Robert Peel's excellent speech on this occasion, foreshadowed his intentions, which afterwards took effect in the complete financial revolution perfected in the succeeding year, concluding with his celebrated sarcasm, "I cannot conceive a more lamentable position than that of a chancellor of the exchequer seated on an empty chest, by the side of bottomless deficiencies, fishing for a budget," was quickly followed by a majority against Ministers, and the dissolution of the Parliament was the consequence; the estimates were, nevertheless, voted upon the understanding that the legislature should be assembled at the earliest possible period. The new Parliament met on August 19, when it was soon found that the elections were unfavourable to Lord Melbourne's Ministry; on which the formation of Sir Robert Peel's administration was perfected, and those who had so long sat on the benches of Opposition assumed at length the Ministerial side.

'The House of Commons met under the new Ministry on September 16, when, notwithstanding the anxiety of the country and the arguments with which delay was deprecated, Sir Robert announced the postponement of his financial measures till the next session; he stated, however, that it was absolutely his opinion that the revenue should meet the expenditure, although in what way was a consideration that must be postponed: it was

enough for him to state, that it was impossible to proceed in that financial course which had been pursued for several years past. The ordinary arrangements for the public service for the year were therefore effected, which closed with a large deficiency; leaving it to the next session to witness the greatest financial changes which had been experienced for many years.

'The embarrassments in which the finances of the country had been involved; the importance of the measures before Parliament; the corn laws; the income-tax; the customs' duties bill, or new tariff; the extent and bearing of each of these, and the vast mass of details to be entered into, render this session of Parliament one of the most laborious and memorable which has been hitherto recorded, and presents one of the most masterly displays of comprehensive genius on the part of Sir Robert Peel, on whom it had fallen, that ever has been, or probably ever will be, achieved by any statesman.

'The position of Sir Robert, with a revenue that had now for several years exhibited an alarming annual deficiency; with the agitation of the corn laws; the popular cry for cheap food; and the depression of all branches of trade, may be said to be one of the most onerous and difficult that Minister ever had to encounter. The most perfect silence had been kept as to the intended measures of the Cabinet, nor had the slightest outline of the plan been suffered to appear; and it was, therefore, with the utmost eagerness, amounting to anxiety, that the development of the Minister's intentions were expected by the country.

'On March 11, 1842, Sir Robert Peel entered upon his bold and comprehensive scheme. He took an extended view of our financial history of late years, pointing out the constant deficiency of the revenue as compared with the expenditure, in despite of an increase of duties and population. After stating that the mere temporary expedients which had been resorted to by different chancellors of the exchequer would not now do, he reviewed the deficiency of the five preceding years, and asked how these shortcomings were to be met?—should we persevere in the system of loans and exchequer bills?—the system, that is, of permanent addition to our debt? To so miserable a policy, he said, he could not consent; nor to burthen the labouring classes by taxes on articles of consumption and the necessaries of life.

'After reviewing the poor expedient of putting an additional percentage on taxes already existing, as had been done by his predecessor, and ridiculing the various suggestions of people who were constantly sending him projects for taxes on pianofortes, umbrellas, and other such like articles, accompanied by claims of a very large percentage for their ingenuity, he entered upon

his plans for the revision he intended. He would propose for a period, to be limited, an income-tax of not more than 7*d.* in the pound, or about 3 per cent., from which he would exempt all incomes under 150*l.*; and in which he would include not only landed, but also funded property, whether in the hands of British subjects or foreigners. He estimated the assessable yearly value of land at 39,400,000*l.*; of houses, 25,000,000*l.*; of tithes, shares in railways, mines, and other similar property, at 8,400,000*l.*; total, 72,800,000*l.* From this he would deduct one-fourth for the exemption which he proposed to give all incomes under 150*l.*, and then the tax would give him thus far 1,600,000*l.* The occupiers of land (assessed at half their rent) would yield 120,000*l.* Next came funded property. The dividend paid thereon in 1841 was 29,400,000*l.*, from which he would deduct 1,000,000*l.* in respect of the savings' banks, but he must add upon bank, foreign, and other stocks, 1,500,000*l.*; making a total of about 30,000,000*l.*, from which he would deduct one-fourth for incomes under 150*l.* a year, and the proceeds of his tax would be 646,000*l.* And, lastly, he arrived at the incomes of trades and professions, a part of the subject which he expressed his conviction was attended with great difficulty; but which he expected would produce 1,250,000*l.* From the income of public offices he calculated upon 150,000*l.* The total he considered would, under this estimation, be 3,771,000*l.*, and the duration he counted upon for its continuance was five years, unless such a revival of commercial prosperity might take place, as should induce Parliament to revise the subject in three years.'[1]

The policy of Sir Robert Peel as to extending the Income Tax to property in Ireland, may be gathered from his declaration that, 'in case of war, he considered Ireland should bear her proportion of this tax;' though the equality and justice of this exemption in time of peace, is difficult to understand upon sound principles of finance. The aggregate amount of the produce of this great (and as it now appears permanent) change from indirect to direct taxation, was estimated, with some other minor taxes then proposed, to produce 4,380,000*l.*; but the effective produce of the Income Tax alone it is well known has largely exceeded that sum.

It would be impossible that so great a change should pass without the strongest opposition from the advocates of that great and numerically important party who had been for years seeking a return to protective duties, and had jealously and systematically opposed the measures of the Minister, now the advocate of free-trade principles. From these, since his desertion from their side

[1] Tayler's 'History of Taxation in England,' p. 101 et seq.

(and even from the champions of free-trade, who deemed the bill to go scarcely far enough), he had to encounter both the bitterness of party-spirit and the prejudices of the landed interest, as regards the Income Tax and the New Tariff; and also the declarations of Lord John Russell, Mr. Charles Wood, and Sir George Grey, that they should oppose the former at every stage. The bills, however—the former of which in the debate was emphatically described by the late Premier [1] as a tax which should be reserved for war *only*—were ultimately passed both in the Lords and Commons, and the Income Tax took effect from the 5th day of April, 1842.

In the year 1845 the great question of the Income Tax had again to be considered, and in fact to be determined whether it was to be permanent or not; and, at the unusually early period of February 15, Sir Robert Peel brought forward his financial statement. The speech in which that statesman developed his plans was one of his ablest efforts, and fully supported his reputation, being a most masterly explanation of financial policy. It was quite clear, said he, that if the Income Tax were not continued, a deficiency of revenue would be discovered; and whether it were more advisable that the tax on income and property should be continued, for the double purpose of providing for the public expenditure, and of enabling Parliament to repeal other taxes, was then to be determined. The reduction of the sugar duties he had concluded, and he had, by his tariff of 1842, abolished generally the duty on all exports, with the exception of some few articles; and he now proposed to adopt, as a general rule, the abolition of all export duties, including that on coal. He also proposed that the Income Tax should be continued for three years; giving at the time an assurance that he felt sure of *doing without it in three, certainly in five years*; and these measures, being supported by a large majority in the House, were accordingly carried.

When the labour and intense application are considered, which even a revision of these important matters on the part of a Prime Minister must occasion, and that the tariff, which had presented no less than 813 taxable articles of raw materials, was reduced by these measures of this session to 430, thereby getting rid of a host of troublesome accounts, the mind insensibly reverts to the powerful energies, and the indomitable perseverance and industry, of this great statesman and financier.

Many declarations were at this time made in both Houses on the subject of our financial system; and Lord Sandon, in the House of Commons, declared his firm conviction in favour of direct taxation, which he justly argued had, from the enormous

[1] Viscount Melbourne.

increase of property, become, and must be looked forward to as, the true system, rather than an indirect taxation; and Lord Ashburton, in the House of Peers, with equal force and justice, declared his conviction also that, sooner or later, Parliament must apply itself to the reduction of the debt.

The close of the year 1845, says one of the records of the time, was signalised by most unexpected political events; the Peel Ministry was to all appearance most powerful in majorities, when suddenly the strongest government of modern times was dissolved. The news created the most intense surprise, and forcibly brought to mind the insecurity of public combinations. Sir Robert Peel had announced his change of opinion, and his determination no longer to continue or maintain the Corn Laws; and the retirement of the Conservatives was the consequence. The motives which influenced Sir Robert in this sudden change—remembering the many years he had upheld them, the alienation of friends, and the abdication of such a position, which were the necessary results—have never been thoroughly or satisfactorily explained; but it is only just to the memory of so great a mind, involving as it did the sacrifice of every object and every feeling dear to a political leader, that it must have been from a sincere and honest conviction of their impolicy and of the impossibility of their continuance.

Scarcely had these measures been perfected, when the defeat of the Peel Ministry on the Protection for Life (Ireland) Bill, and their consequent resignation, brought the new Ministry into power on the 6th of July.

On the 28th of August the Parliament was prorogued; and thus ended one of the most memorable sessions, both politically and financially, which this country had witnessed for many years. In it a Minister who had held office for the last five years, and was deservedly popular both with the crown and people, had been hurled from power, and a party of the very strongest character broken and dispersed, never more to reunite.

The Property and Income Tax realised and returned for the year ended March 31, 1872, is as follows:—9,328,102*l.* net produce, under the following schedules.

		£
Schedule A.	Lands, tenements, railways, canals, mines, gas-works, water-works, &c., the aggregate gross value of property assessed under this head for the United Kingdom, ended April 5, 1870, being 146,526,171*l.*	3,325,492
„ B.	In respect of the occupation of land, tenements, and hereditaments assessed in like manner to the same time, being 58,007,418*l.*	434,903

		£
Schedule C.	Profits arising from annuities, dividends, &c., payable out of the public revenue, the amount assessed being to the same time, 35,700,480*l.* .	897,541
„ D.	For all gains arising from any profession or trade, assessed in like manner to the same time, at 178,378,696*l.*	4,125,324
„ E.	For all public offices and pensions paid out of the public revenue, assessed in like manner to the same time, at 26,301,463*l.*	544,842
		£9,328,102

The total annual value of property and profits assessed being 444,914,228*l.*

The above is an approximate appropriation under the different schedules of the net produce, based on the assessments of 1870–1871.

The net produce obtained from this source of revenue, since its imposition by Sir Robert Peel in 1842 to the present time, is as follows:—

	£		£
Jan. 5, 1843	580,885	March 31, 1858	11,586.114
„ 1844	5,340,991	„ 1859	6,683,586
„ 1845	5,345,581	„ 1860	9,569,105
„ 1846	5,190,997	„ 1861	10,923,816
„ 1847	5,543,057	„ 1862	10,365,000
„ 1848	5,604,406	„ 1863	10,567,000
„ 1849	5,496,194	„ 1864	9,084,000
„ 1850	5,558,919	„ 1865	7,958,000
„ 1851	5,524,228	„ 1866	6,390,000
„ 1852	5,439,643	„ 1867	5,700,000
„ 1853	5,654,677	„ 1868	6,177,000
„ 1854	5,731,776	„ 1869	8,618,000
[1] April 5, 1854 (one quarter)	2,731,290	„ 1870	10.044,000
		„ 1871	6,350,000
March 31, 1855	10.642,620	„ 1872	9,084,000
„ 1856	15,070,958		
„ 1857	16,089,933		£234,672,785

VII. and VIII. THE POST OFFICE AND TELEGRAPH SERVICE.

THE system of posts, which led to the establishment of the post office as a means of conveyance of letters, is of very early origin. Post communication by riders on post horses are mentioned by Gale to have been in use in the time of Edward IV., 1481. Post communications between London and most towns of England,

[1] Alteration made in the ending of the financial year per 17 and 18 Vic., c. 94.

Scotland and Ireland, existed in 1635.[1] The first chief postmaster of England was Mr. Thomas Randolph, appointed by Queen Elizabeth in 1581; and the office of foreign postmaster was established by James I.

A *running* post was also settled by command of King Charles I., 1635, to run night and day between Edinburgh and London, to go thither and come back again in six days; the postage of a letter to any part of Scotland then being 8*d.* Two, three, four, or five letters in one packet or more to pay according to the size of the packet.

An enlarged office was erected by Parliament in 1643, and one more considerable in 1657, with a view to benefit commerce, convey the public despatches, and as the best means 'to discover and prevent any dangerous wicked designs against the Commonwealth' by the inspection of the correspondence.[2]

A very large number of Acts of Parliament have from time to time been passed regulating the Post Office, and several Parliamentary Committees of Enquiry instituted as to the establishment, cost of management, &c., and specially the select committee on postage in 1838, prior to the advent of the great measure of the uniform penny postage. The charges for letters had been previously excessive, and single letters were then tabulated at the following heavy postages:—

From any post-office in England to any place not exceeding 15 measured miles from such office				4*d.*
15	and not exceeding	20	miles	5*d.*
20	„ „	30	„	6*d.*
30	„ „	50	„	7*d.*
50	„ „	80	„	8*d.*
80	„ „	120	„	9*d.*
120	„ „	170	„	10*d.*
170	„ „	230	„	11*d.*
230	„ „	300	„	12*d.*
300	„ „	400	„	13*d.*
and further for every 100 miles, or part thereof.				1*d.*

These rates were applied to general post letters passing from one post town to another post town. The principle of the rating was to charge according to the distance which the conveyance travelled, until the year 1839, when the direct distance only was charged. A single letter was interpreted to mean a single piece of paper, provided it did not exceed an ounce in weight. A second piece of paper, however small, or any enclosure, constituted a double letter. A single sheet above an ounce was charged with fourfold postage. After a fourfold charge the additional charges advanced by weight. In addition to this almost prohibitory tariff the system of franking prevailed, and it is recorded

[1] Styrpe's Annals. [2] Ashe.

that seven millions of franks, out of sixty-three millions of general post letters, including franks, were estimated in 1838 to pass through the Post Office annually, occasioning great loss to the revenue. This privilege was at length abolished on January 10, 1843.

The Post Office, much on the principle as it at present exists, was founded in the 12th of Charles II., 1660; but even so late as 1730 and 1740 the post was only transmitted three days a week between Edinburgh and London; and the mails were conveyed by coaches for the first time only on August 2, 1784, when the first mail coach left London for Bristol. The Post Office, even under the old and oppressive, but happily now exploded system of high charges, has always been a material and perhaps one of the most popular duties ever imposed; and there is no contribution more cheerfully paid by the public. It would also be impossible to over-rate the boon conferred upon the nation by the uniform rate of 1*d.* per letter of half-an-ounce weight, which commenced on January 10, 1840; or to praise too highly the well-organised system of this great and useful institution as it is now constituted and conducted. It would be superfluous to add that the Post Office revenue has in consequence been rapidly increasing.

Early in 1837 Mr., afterwards Sir Rowland Hill, broached his plan of *penny postage*, which excited a strong public sympathy in its favour, and especially with the commercial classes of the city of London, which was adopted after a full investigation by a select committee, after sitting upwards of sixty-three days; and in the Session of 1839 a bill was brought into Parliament by the then Chancellor of the Exchequer (The Right Honourable T. S. Rice) to enable the Treasury to carry the plan into effect, which was carried by a majority of one hundred in the House of Commons, and passed into law on August 17, 1839. Thus one of the greatest boons of modern times became established, notwithstanding the opposition and fear expressed by many members of Parliament in its passage through the House, which have proved groundless; and the system has even surpassed the most sanguine expectations of its originators.

The system has been largely supplemented for the carriage by post of books, pamphlets, &c., under certain restrictions, the division into districts for postal purposes, the money orders transmissible at small charges, and to this has recently been added (although at great cost in the purchase) the Telegraph system; thus forming altogether one of the most perfect mediums of public communication existing.

The return of the gross receipts and net produce of the Post Office Telegraph Service for the year ended March 31, 1872, is as follows:—

POST-OFFICE.

			Gross Receipts	Net Produce
			£ s. d.	£ s. d.
Postage collected by country postmasters			65,918 15 11½	
Ditto in the metropolis			106,100 10 5	
	£ s. d.	£ s. d.		
Postage collected by postmasters and agents abroad		243,327 19 0		
Postage collected by foreign offices for credit of Great Britain		224,010 3 8		
		467,338 2 8		245,891 13 0¾
Postage collected by Great Britain for credit of Colonial Offices not under the control of the Imperial Post-Office	49,188 17 8¼			
Postage collected by Great Britain for credit of Foreign Offices	329,957 14 2			
		379,146 11 10¼		
			88,191 10 9¾	
			260,210 17 2¼	245 891 13 0¾
Amount of postage stamps issued to postmasters, receivers, and window-men			3,761,839 7 3½	3,761,839 7 3½
Amount of postage stamps issued to Colonial Offices				
Amount received from Inland Revenue on account of postage stamps sold by that department			729,000 0 0	729,000 0 0
Commission on money orders			181,131 9 2¼	181,131 9 2¼
Miscellaneous receipts			23,647 13 4	23,647 13 4
			£4,955,829 7 0	4,941,510 2 10½ [1]

[1] Returned, Refused, Mis-sent, and Redirected Letters, Overcharges, and Returns, 14,819*l.* 4*s.* 1½*d.*, constituting with this sum the Gross Receipts.

TELEGRAPH SERVICE.

	Gross Receipts	Payments Out	Net Produce
	£ s. d.	£ s. d.	£ s. d.
Amount received for the transmission of telegraphic messages, &c., in cash	336,048 3 10¼	431,545 13 9	751,610 10 9¼
Ditto do. in postage stamps	847,108 0 8		
	1,183,156 4 6¼	431,545 13 9	751,610 10 9¼

The service of the Post Office in early times produced the very modest revenue in 1643 of 5,000*l.* In 1663 it was farmed to Daniel O'Neale, Esq., for 21,500*l.* In 1685, upon James I.'s accession to the throne, the amount was estimated at 65,000*l.* a year; and from that time the accounts of the Post Office revenue are preserved in an unbroken series. In the reign of Queen Anne there are some curious entries, it appearing by the Post Office records that the postmasters-general were continually troubled by special assignments to them of goods and parcels, and even of human beings, as, for instance, 'two servant maids going as laundresses to my Lord Ambassador Methuen,' 'fifteen couple of hounds going to the King of the Romans with a free pass,' and 'a deal case with four flitches of bacon for Mr. Sennington, of Rotterdam.'

[1] The gross receipts of post revenue, commencing in the year when the low rate of postage was established, is as follows:—

For the year ending	£	For the year ending	£
Jan. 5, 1841	1,324,341	[2] March 31, 1855	2,369,709
„ 1842	1,393,168	„ 1856	2,811,247
„ 1843	1,585,504	„ 1857	2,921,992
„ 1844	1,575,650	„ 1858	2,920,000
„ 1845	1,675,110	„ 1859	3,200,000
„ 1846	1,878,594	„ 1860	3,310,000
„ 1847	1,983,745	„ 1861	3,400,000
„ 1848	2,119,520	„ 1862	3,510.000
„ 1849	2,218,250	„ 1863	3,650,000
„ 1850	2,156,562	„ 1864	3,810,000
„ 1851	2,277,363	„ 1865	4,100,000
„ 1852	2,373,163	„ 1866	4,250,000
„ 1853	2,373,907	„ 1867	4,470,000
„ 1854	2,522,679	„ 1868	4,630,000
One quarter April 5, 1854	733,624	„ 1869	4,660,000
		„ 1870	[3] 4,770,000

[1] 'Parliamentary Returns. Public Income and Expenditure, 1869.'
[2] The period of the financial year changed at this time.
[3] Including 100,000*l.* from Telegraph Service.

TELEGRAPH SERVICE.

From the date of their transfer to the Post Office on January 29, 1870, to the present time:—

For the year ended			£
March 31, 1870	Net produce received for the transmission of telegraphic messages in cash and postage stamps, after allowing payments thereout . . .		100,760
	100,000*l.* paid into the Exchequer.		
„ 1871	Ditto ditto		697,933
	500,000*l.* paid into the Exchequer.		
„ 1872	Ditto ditto		751,610
	755,000*l.* paid into the Exchequer.		

IX. THE CROWN LANDS.

UNDER this designation is represented the amount of moneys derived to the State from the woods, forests, and land revenues of the Crown in England and Wales, Ireland and Scotland, Alderney, and the Isle of Man, and which now, under the present financial arrangements with the Crown, form part of the national income. The history and progress of this source of revenue for past years presents comparatively one of the most unproductive and unprofitable of the various sources of income derivable to the country, considering the extensive nature of the national properties in forests, mines, minerals, land, houses, and other property under this jurisdiction and pertaining to this branch of revenue.

These, what may be called the large private estates of the nation, would, it is confidently believed, if they had been in private hands and under private management, have proved infinitely more productive, and yielded much larger returns; but whether from the inseparable incidents of centralisation, the number of persons employed, or the heavy costs of collection, this valuable minor branch of the revenue, acting as it does as an important aid to the general taxation of the country, has for years presented the most meagre results, under a most expensive administration. The cost of collection of this revenue has always and now continues to be very great; and the large amounts annually paid for salaries to 'wardens, rangers, keepers, deputy surveyors, receivers, and other payments,' seem to call for revision, in order to render more productive this valuable source of income. The official account of the revenue is as follows:—

Gross Receipts, viz.:—	£
Amount collected by the several Receivers of the Land Revenue in England and Wales, Ireland and Scotland, in Alderney and the Isle of Man, in the year ended March 31, 1872	388,778
Amount arisen by rents and casual revenues not included in Receivers' accounts	10,557
Amount arisen by sale of old materials, and by repayment of moneys advanced for surveys, and for Record Office and Docket fees, and for miscellaneous receipts	8,300
Amount arisen by sales of bark, timber, and offal wood, gale rents, and rents for the temporary occupation of lands intended for planting	39,164
	£446,800

The amount of expenses for charges of collection, salaries, repairs to Crown estates, taxes, repairing and maintaining buildings, and other payments, are given at 86,597*l.*, or equivalent to 20 per cent. on the receipts, and the net amount paid into the exchequer, 375,000*l.*[1]

X. MISCELLANEOUS RECEIPTS.

Under this ephemeral head of revenue was comprised in former years a variety of items which are in nowise to be relied upon as a permanent source of State income, as may be instanced by the unexpected payment of nearly a quarter of a million of money (240,000*l.*) by the Spanish Government in 1861, this sum being a composition accepted in full for the amount of 496,385*l.*, due to the British Government for arms and stores supplied during the civil war in Spain, in the years 1834 to 1838; some very large sums, amounting in the aggregate to more than two millions, received for the 'China Indemnity,' under the Treaty of Pekin, of October 24, 1860, and paid by that Government, entered in former balance sheets; and recently 850,000*l.*, entered in the financial balance sheet for 1872 under 'Abyssinian Expedition, issues repaid.'

Under the following head of 'Miscellaneous Revenue' is given the items of which it is composed for the financial year 1872, supplemented by details of these resources, which, considering the magnitude of the amounts, are of the most meagre description.

[1] It may be here opportunely noticed that, had this revenue been devoted during Her Majesty's reign as a special fund towards the reduction of the National Debt, it would by this time have made a material impression on that heavy obligation; and it is even now, under the prosperity of the country, well worthy the attention of the Chancellor of the Exchequer so to apply it in future.

MISCELLANEOUS REVENUE.

ABSTRACT.

	£	s.	d.
Small branches of the Hereditary Revenue	25,393	7	5
Bank of England (profits of issue)	138,578	0	0
Fees, &c., of public offices	569,395	10	0
Receipts by Naval and Military Departments	1,177,793	16	1
Contributions from Indian revenues	496,842	7	7
Receipts by Civil Departments	380,656	8	3
Receipts by Revenue Departments (including packet service)	332,419	8	11
Income of 'Gazettes'	13.440	6	6
Savings on grants of Parliament, &c., and over-issues repaid	883,143	10	11
Malta and Alexandria Telegraph	16,320	0	0
Treasury chest	1,917	12	7
Isle of Man	12,457	16	3
Greek Loan	8,000	0	0
Casual receipts	3,956	8	7
[*Note.*—The receipts formerly shown separately under the heads of 'Unclaimed Wages, &c., of deceased Merchant Seamen,' and 'Conscience Money,' are now included in 'Receipts by Civil Departments.']			
Total Miscellaneous Revenue	£4,060,314	12	1

SMALL BRANCHES OF THE HEREDITARY REVENUE.

At the commencement of each reign it has been in recent times the custom of Parliament to settle what is called 'The Civil List,' which is, in fact, the income granted by the State for the King or Queen regnant; and an Act is passed at the commencement of each reign for the support of the sovereign's household, 'and of the honour and dignity of the Crown of the United Kingdom of Great Britain and Ireland;' and such was the case upon the accession of her present Majesty; and by the Act of Parliament 1 Vic., c. 2, passed December 23, 1837, the sum of 385,000*l.* per annum was granted by the nation with cordial unanimity for the special purposes of the Queen, which is appropriated in the following manner:—

		£
I.	For Her Majesty's Privy Purse	60,000
II.	Salaries of Her Majesty's Household and Retired Allowances	131,260
III.	Expenses of Her Majesty's Household	172,500
IV.	Royal Bounty, Alms, and Special Services	13,200
V.	Pensions to the extent of £1,200 per annum, now amounting to £21,238.	
VI.	Unappropriated monies	8,040
		£385,000

In consideration of which appropriation by the State, 'the hereditary rates, duties, payments, and revenues, in England, Scotland, and Ireland, and also the small branches of the hereditary revenue and the produce of the hereditary casual revenues arising from Droits of Admiralty or Droits of the Crown, or from the duties called the four-and-a-half per centum duties, or West India duties, and from the surplus revenue of Gibraltar or any other possession of her Majesty,' are carried to the Consolidated Fund during the life of her Majesty, with a provision that the Act shall continue in force for six months after the death of the Queen, unless the heir or successor should sooner signify to both Houses of Parliament his or her Majesty's will and pleasure to resume the possession of the several hereditary rates, duties, payments, and revenues thus surrendered by her Majesty: her Majesty retaining, in addition to the sum granted by the nation, the revenues of the Duchy of Lancaster.

DETAIL OF THE SMALL BRANCHES OF THE HEREDITARY REVENUE:

	£	s.	d.
Hereditary Revenues received, per Act 1 Vic. c. 2 . .	2,670	0	0
Fines and Forfeitures received in the Justiciary and Sheriffs' Courts in Scotland	3,807	14	4
Rent-charge from the Lagan Navigation Company, reserved to the Crown, per Act (Local and Personal) 6 & 7 Vic. c. 104, s. 60	293	15	0
Balance of Proceeds of Wrecks unclaimed at Ceylon . .	95	11	1
Amount received at Bahamas as Balance of Proceeds of the Steam Ship 'Salvador,' condemned under Foreign Enlistment Act	26	7	0
On account of Surplus Crown Revenues received in Guernsey	500	0	0
On account of the Balance of the Crown's Share Account of the Crown's Nominee Fund, per Act 15 Vic. c. 3 . .	18,000	0	0
	£25,393	7	5

BANK OF ENGLAND. PROFITS OF ISSUE.

A sum is paid annually by the Bank Corporation, for the privilege of issuing bank-notes to an extent defined by Act of Parliament; and this credit of 138,578*l.* in favour of the nation is the sum returned by the Act of Parliament 24 Vic. c. 3, regulating these matters, 'out of the profits of issue' for the year ending March 31, 1872 (formerly deducted from the gross charge payable to the Bank for management).' . . £138,578

FEES OF PUBLIC OFFICES.

It has been the custom of late years, both in England, Scotland, and Ireland, with the sanction of Parliament, to place as

much as possible the remuneration of officials in various departments of the Law, the Metropolitan Police Courts, Landed Estates Court (Ireland), County Courts, and specially those of the officers of the House of Commons, upon the Consolidated Fund, and annual votes are made by the Legislature for the salaries of such officials in lieu of fees. These matters are for the most part regulated by numerous Acts of Parliament, and that for the fees of the officers of the House of Commons specially so by the 12 and 13 Vic. c. 72, which directs the moneys arising from fees of the House of Commons to be carried to the Consolidated Fund, and the salaries of the present clerks, assistant clerks, &c. thenceforth to be paid out of that convenient fund; and the sum of 569,395*l.*, for the fees of public offices, now finds its place here as a receipt under this head.

FEES, &c. OF PUBLIC OFFICES.

ENGLAND:

	£	s.	d.	£	s.	d.	£	s.	d.
Bank of England.—On Stock Certificates				845	3	0			
Board of Trade:									
Registration of Designs, Testing Anchors, Chains, Cables, &c.	6,766	5	2						
Provisional Orders in respect of Piers, Harbours, &c.	1,318	18	0						
				8,085	3	2			
Central Criminal Court				15	11	0			
Civil Service Commission				1,150	0	0			
Copyhold, Inclosure, and Tithe Commission.—For Searches				403	7	6			
Consulates Abroad.—Fees, &c.				43,100	15	3			
County Courts.—Fees and Fines				302,971	13	4			
Court of Bankruptcy.—Fees, &c.				20,621	13	2			
Court of Chancery:	£	s.	d.						
Clerk of Enrolments	1,905	15	0						
Clerk of the Patents	75	12	8						
Crown Office	1,287	15	2						
Lunacy Percentage Account (Fees)	9,971	10	0						
Petty Bag Office	214	2	6						
Purse Bearer to Lord Chancellor	286	0	0						
Secretary of Presentations to Lord Chancellor	213	6	0						
Taxation Account Fees	15,271	13	6						
				29,225	14	10			
Carried forward				406,419	1	3			

FEES, &c. OF PUBLIC OFFICES—*continued.*

ENGLAND—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward				406,419	1	3			
Common Law Courts.—									
Compensation in lieu of Fees received by Tipstaff, Court of Exchequer	45	4	4						
Fine received by Master, Court of Exchequer	2	0	0						
				47	4	4			
Foreign Office (including Fines, &c., Slave Trade)				2,783	3	0			
Home Office (including Fees on Irish Instruments)				1,069	6	6			
House of Lords.—Clerk of the Parliaments				26,365	14	6			
House of Commons.—Under Act 12 and 13 Vic. c. 72				37,494	4	2			
Lunacy Commission.—On Licenses				1,343	0	10			
Middlesex Registry Office				1,979	19	3			
Metropolitan Police Courts.—Fines and Penalties				16,789	7	10			
National Debt Office.—Fees under Pension Commutation Act				12	12	0			
Police Courts, Chatham and Sheerness.—Fines and Penalties, 1868 to March 1871				1,387	15	5			
Privy Council Office.—Judicial Fees				3,836	13	0			
Queen's Household.—Fees of Honour received by Chief Clerk, Lord Chamberlain's Department				79	7	5			
Registrar of Friendly Societies				9	0	0			
Registrar-General				2,764	7	0			
Science and Art Department				2,931	13	1			
Solicitor-General.—Fees returned by				41	1	0			
Tower of London.—Jewel House				2,683	7	6			
University of London				5,059	3	9			
West India Estates Commission				943	18	8			
Other Fees, &c.:—									
Fines received by the Receiver of Hereditary Revenues, under the Merchant Shipping Acts				1,100	0	0			
Penalties under Coal Mines Inspection Act				308	18	0			
Salaries formerly payable to Officers of the late Marshalsea				615	0	0			
Total, England				516,063	18	6	516,063	18	6
Carried forward							516,063	18	6

FEES, &c. OF PUBLIC OFFICES—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .	.	.		.	.		516,063	18	6
SCOTLAND:[1]									
Clerk for Admission of Notaries	539	0	0						
Director of Her Majesty's Chancery (including Fees for Prince's Writs* and Charters)	485	7	0						
Keeper of the Register of Hornings	303	3	4						
Keeper of the Register of Seizins	12,337	18	0						
Lord Clerk Register and Keeper of the Signet .	2,226	4	6						
Lord Clerk Register: Searching Department . .	2,099	18	5						
Accountant in Bankruptcy .	0	0	6						
Clerk of Justiciary . .	60	11	0						
Clerk of the Bill Chamber .	124	0	0						
Commissary Clerk, Edinburgh	2,182	1	6						
Court of Session . .	3,210	17	6						
Fishery Board.—For Brands on Herring Barrels . .	5,783	5	10						
Lunacy Commission . .	166	15	1						
Lyon King at Arms . .	397	5	2						
Office of Woods, &c. (Department of the Law Agent in Scotland) . . .	298	15	1						
Presenter of Signatures .	845	19	8						
Queen's and Lord Treasurer's Remembrancer . . .	158	12	2						
Registrar-General . .	265	12	6						
Registrar of Deeds . .	1,308	11	4						
Sheriff Clerks . . .	7,361	6	9						
Sheriff Court House Buildings, Superintendent of .	34	6	0						
Total, Scotland . .				40,189	11	4	40,189	11	4
IRELAND:									
Chief Secretary's Office .	342	2	6						
Commissioner of Valuation	546	6	6						
Dublin Metropolitan Police Office.—Fees, Fines, and Penalties	872	17	0						
Carried forward .	1,761	6	0				556,253	9	10

[1] The Fees of the Register House Department, Edinburgh, have been collected *in Stamps* from July 1, 1871.

FEES, &c. OF PUBLIC OFFICES—*continued.*

IRELAND—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .	1,761	6	0				556,253	9	10
Education Office (National). —Model School Fees .	1,189	14	3						
Installation Fees of Knights of Order of St. Patrick .	600	0	0						
Landed Estates Court.— Duties received under Acts of Parliament . . .	5,965	3	6						
Lunatic Asylums (Private). —Fees for Licenses granted under	500	0	0						
Patents. — Fees formerly payable to the Lord Chancellor on Patents . .	20	8	10						
Public Record Office . .	454	16	6						
Queen's University . .	1,299	10	0						
Registrar-General . .	19	15	6						
Annuities payable to the Consolidated Fund: From the 'Counties Fines and Penalties Account' (year to Jan. 5, 1872) . . £500 From the 'County Treasurers' Fee Fund' (year to Jan. 5, 1872) . . £500	1,000	0	0				12,810	14	7
Total, Ireland . .				12,810	14	7			
Total Fees, &c. .							569,064	4	5[1]
Carried forward .	.	.		.	.				

RECEIPTS BY NAVAL AND MILITARY DEPARTMENTS, £1,177,193.

This, although representing a very large item of casual revenue of more than a million sterling in the statement for the financial year annually presented to Parliament, is one of the most meagre contained in the public accounts, no information being given of what elements it is composed, the entries only being for receipts in respect of the Army and Navy Departments.

[1] So given in the Public Finance Accounts, No. 272; but 569,395*l.* 10*s.* stated by Abstract, p. 28 supra, to have been paid into the Exchequer.

		£	s.	d.
Brought forward	Small Branches of the Hereditary Revenue	25,393	7	5
	Bank of England	138,578	0	0
	Total Fees, &c., of Public Offices . .	569,064	4	5

RECEIPTS BY NAVAL AND MILITARY DEPARTMENTS.

	Army £	Navy £	
Contributions in aid of Military and Naval Expenditure, viz., from Indian Revenues . .	102,486	63,255	
From Colonial Governments	273,580	—	
For Old Stores sold and other Extra Receipts .	358,816	379,654	
	734,883	442,910	
			1,177,793

The receipts also have been in previous years very considerable under the head of 'Old Stores and Extra Receipts,' and specially after the Russian War, when they are placed (1858, 1859, 1860) at more than a million in each of the two former years, and at 929,828*l.* in the last year. It would seem, therefore, without better information than is now placed before the public, that the supplies and purchases for the departments of the Army, Navy, Ordnance, and Commissariat must be largely in excess of the requirements for those services, or must be entered into without well-considered estimates, to render the result here shown of so considerable a loss as must be sustained in the re-sale of unused materials included in the designation 'Old Stores;' but it must in justice be also conceded that, under recent administrations, great reforms have been initiated.

CONTRIBUTIONS FROM INDIAN REVENUES

are obtained from the contributions for Military charges in respect to her Majesty's British forces serving or having served in India. Contributions for Expenses of Diplomatic and Consular Services, the Persian Mission, and Moiety of the Annuity granted to the Red Sea and Indian Telegraph Company, £496,842 7*s.* 7*d.*

DETAILED STATEMENT OF RECEIPTS BY CIVIL DEPARTMENTS (other than Fees):

	£	s.	d.	£	s.	d.
Broadmoor Criminal Lunatic Asylum.— Extra receipts, including profit on farm .				3,890	14	8
Board of Trade:						
Amount received in respect of the rights and interests of the Crown in the foreshores of the United Kingdom . .	155	13	0			
	155	13	0			
				3,890	14	8
Carried forward				. .		2,407,671 15 6

DETAILED STATEMENT OF RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .	155	13	0	3,980	14	8	2,407,671	15	6
Wages and effects of deceased merchant seamen remaining unclaimed for 6 years, from 1864 . . 8,471 2 3									
Interest of invested moneys on account of unclaimed wages, &c. (as above) . 1,653 0 4									
Contributions from masters and seamen of merchant service towards their pensions . . 1,154 0 11									
	11,278	3	6						
Repayment from owners of vessels of expenses incurred on account of merchant seamen .	2,322	17	7						
Excess of receipt of wages of merchant seamen over amount expended and charged to vote for relief of distressed British seamen . .	7	1	9						
Repay of cost of survey of vessel for Straits Settlements . . .	84	5	2						
				13,848	1	0			
British Embassy houses abroad.—Sale of old materials, &c.				2	11	0			
British Museum.—Sale of publications, packing cases, &c.				333	5	9			
Charitable Donations and Bequests Office, Ireland: Dividend on 1,397*l.* 15*s.* New Three per Cent. Stock				20	19	2			
				18,095	11	7			
Carried forward . . .							2,407,671	15	6

DETAILED STATEMENT OF RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward . .				18,095	11	7	2,407,671	15	6
Common Law Courts.—Proceeds of sale of printed cause lists . . .				4	0	6			
Constabulary, Ireland.—Receipts by the Receiver and Inspector-General in repayment of cost of extra force in counties, &c.				45,049	4	7			
Convict Establishments, England and the Colonies:									
Prisons in England:									
On account of the productive labour of convicts, &c. . .	2,823	12	5						
Proceeds of sale of old stores and other receipts . . .	2,166	3	4						
Prisons in the Colonies:									
For maintenance of prisoners, lunatics, and paupers, on behalf of Colonial Governments . .	30,542	0	6						
For maintenance of convicts and lunatics, on behalf of the Indian Government . .	755	13	0						
Repayment of cost of provisions and stores supplied to Colonial Governments and private individuals .	14,413	1	1						
Proceeds of sale of old stores, rents, and other receipts . .	2,592	8	9						
				53,292	19	1			
Colonial Office:									
Proceeds of sale of West African colonial steamer 'Corra Linn'	3,050	0	0						
Principal and interest of St. Helena Widows' and Orphans' Fund .	9	0	0						
				3,059	0	0			
				112,500	15	9			
Carried forward .	.	.		. .	.		2,407,671	15	6

DETAILED STATEMENT OF RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

	£ s. d.	£ s. d.	£ s. d.
Brought forward .	. .	119,500 15 9	2,407,671 15 6
Copyhold, Inclosure, and Tithe Commission:			
For extracts, &c.; also for surveys and other expenses incurred on behalf of applicants for the registration of land . . .	3,537 0 6		
In repayment of inclosure expenses .	4,185 6 10		
In repayment of drainage expenses . .	5,734 7 2		
		13,456 14 6	
County Courts.—Forfeited suitors' money, rents, &c.		1,613 1 9	
Court of Bankruptcy.—Extra receipt. .		3 0 6	
Court of Chancery:			
Brokerage on purchase and sale of investments . . .	£ s. d. 10,873 1 7		
Percentage under Winding-up Act of 1848-49	209 3 10		
Rent of chambers, Old Square . . .	66 5 8		
		11,148 11 1	
Dublin Metropolitan Police Office:			
Police tax . . .	24,096 7 11		
Carriage revenue .	3,452 16 0		
Pawnbrokers' duty .	5,781 2 7		
Publicans' fees . .	508 0 0		
Other receipts . .	1,770 9 5		
		35,608 15 11	
Dundrum Criminal Lunatic Asylum.—Sale of old rags		7 15 1	
Education Office, England.—Extra receipts		34 3 5	
,, ,, (Endowed School Commission).—Extra receipts . . .		10 9 1	
Education Office (National), Ireland.—Proceeds of sale of books, &c. . . .		17,659 7 7	
Emigration Commission.—Extra receipts .		1,895 3 2	
Carried forward . .		200,937 17 10	2,407,671 15 6

DETAILED STATEMENT OF RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

	£ s. d.	£ s. d.	£ s. d.
Brought forward .		200,937 17 10	2,407,678 15 6
Exchequer and Audit Department:			
Receipts in respect of the cost of auditing certain accounts, viz.:			
From Greenwich Hospital Fund .	400 0 0		
From the Irish Church Temporalities Commission . . .	665 18 2		
		1,065 18 2	
Foreign Office:			
Proceeds of sale of hospital property at Bahia . . .	1,306 0 7		
Proceeds of Slave Trade Sales . . .	25 5 9		
		1,331 6 4	
Four Courts, Marshalsea.—Rent, hire of furniture, &c.		205 10 6	
Fishery Board, Scotland.—Proceeds of sale of old stores, &c.		13 18 4	
Harbours of Refuge under Board of Trade.—Rents of property, pier dues, &c. .		9,763 3 4	
Harbours of Refuge under the Admiralty.—(viz., Portland harbour), rents of property, pier dues, &c.		814 16 10	
Home Office.—Repayment of expenses incurred under Sanitary Loan Acts . .		472 15 11	
Land Registry Office.—Extra receipts .		2 10 6	
Lighthouses Abroad.—Rent and proceeds of sale of damaged provisions . . .		149 5 2	
Malta and Alexandria Telegraph.—Repayment by Indian Government of two-thirds of salary, &c. of Superintendent of Malta and Alexandria Telegraph, to March 1870		490 16 0	
Carried forward . .		215,247 18 11	2,407,671 15 6

DETAILED STATEMENT OF RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward . .				215,247	18	11	2,407,671	15	6
Mint:									
Seignorage on silver purchased for coinage .	45,806	13	5						
Rent of refinery, and other receipts . .	1,535	8	9						
Repayment of expenses of coinage and specimen dies for colonial and foreign governments . . .	1,852	11	6						
				49,194	13	8			
National Gallery, Ireland.—Proceeds of sale of catalogues, &c.				122	8	7			
Office of Works and Public Buildings, England.—Proceeds of sale of old materials; also grazing rents, and other receipts on account of the royal parks, &c., and rents of the Westminster Bridge Estate				39,348	4	1			
Office of Public Works, Ireland—Rents of public buildings, grazing rents, tolls, proceeds of sale of old materials, &c. . .				2,626	12	5			
Paymaster-General's Office:									
On account of interest, &c. of Exchequer Bills purchased with money standing to the credit of the deposited accounts in the books of the Paymaster-General .	8,067	13	11						
Gain by exchange on bills drawn on the Paymaster-General, and percentge received on payments made by him in Hanover, &c. . .	21	9	6						
				8,089	3	5			
Police Courts, Metropolis.—Rents, &c. .				444	3	0			
Prisons, Ireland.—On account of productive labour of convicts				3,383	8	1			
Carried forward .				318,456	12	2	2,407,671	15	6

DETAILED STATEMENT OF RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

	£	s.	d.	£	s.	d.
Brought forward . . .						2,407,671 15 6
Prisons, Scotland:						
On account of productive labour of convicts, Perth Prison .	4,406	11	2			
Female convict earnings, Ayr Prison .	502	1	5			
				4,908	12	7
Registrar-General.—Extra receipts . .				1,044	6	7
Reformatories, &c., Great Britain.—Parental contributions for maintenance of children				8,486	13	3
Reformatories, &c., Ireland.—Parental contributions for maintenance of children .				496	19	6
Science and Art Department.—Proceeds of sale of examples, catalogues, &c. . .				637	10	11
Stationery Office.—Proceeds of the sale of books, waste paper, &c. . . .				34,910	17	2
Temporary Commissions.—Extra receipts.				21	4	2
Treasury:						
Extra receipts in the department of the solicitor . . .	3,744	12	8			
Conscience money remitted to the Chancellor of the Exchequer . . .	7,132	11	10			
				10,877	4	6
Other Extra Receipts:						
Royalty on shipments of guano . .				500	0	0
Liberated African Department, Sierra Leone:						
Proceeds of sale of old stores . . .	82	5	2			
For maintenance of African children in hospital . . .	20	1	0			
				102	6	2
Interest of public balances deposited in the Banks of Scotland				203	15	2
Repayment of proportion of expenses of mixed commissions at Sierra Leone and Cape of Good Hope				10	6	1
						380,656 8 3
						2,788,328 3 9

RECEIPTS BY REVENUE DEPARTMENTS (Miscellaneous):

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .	.	.		.	.		2,788,328	3	9
Customs:									
Charges on delivery of goods from bonded warehouses . .	29,810	10	3						
Rents of legal quays, warehouse rents, &c.	7,473	8	1						
Proceeds of goods sold for Customs duties .	6,880	9	6						
Receipts from merchants for special attendance of officers . .	12,781	13	2						
Fees received under Merchant Shipping Act	331	5	7						
Fines, forfeitures, and other miscellaneous receipts . . .	4,789	8	10						
				62,066	15	5			
Inland Revenue:									
Fines, seizures, and penalties . . .	25,627	13	3						
Rents	2,493	14	2						
Other miscellaneous receipts . . .	7,935	5	1						
				36,056	12	6			
Post Office:									
Amount received from National Debt Commissioners on account of charges of management of Post Office Savings Banks and Government annuities and insurances .	69,206	12	10						
Stamp poundage, rents of Metropolitan and Provincial offices, and other miscellaneous receipts . . .	38,466	14	0						
Balance of void Money Order Fund . .	20,706	12	3						
				128,379	19	1			
				226,503	7	0			
Carried forward .	.	.		.	.		2,788,328	3	9

RECEIPTS BY REVENUE DEPARTMENTS (Miscellaneous)—*continued.*

	£	s	d.	£	s.	d.	£	s.	d.
Brought forward .	.	.		226,503	7	0	2,788,328	3	9
Packet Service:									
Amount received on account of the mail service to the East, viz.:									
From Indian revenues . .	32,000	0	0						
From Australian colonies . .	74,247	7	6						
				106,247	7	6			
							332,750	14	6
Income of Gazettes:									
Gross revenue (in part[1]) of the London Gazette, to January 1871 . . .				8,131	3	9			
Gross revenue of the Edinburgh Gazette, to January 1871				4,058	15	0			
Gross revenue of the Dublin Gazette, to January 1871				1,250	7	9			
							13,440	6	6
Savings on Grants of Parliament, and Over-issues repaid:									
Abyssinian expedition. — Over-issues from vote of credit, refunded by army and navy departments . . .				850,000	0	0			
Unexpended cash balances of grants of Parliament; and sundry savings and repayments on account of issues out of the Consolidated Fund, &c. . .				33,143	10	11			
							883,143	10	11
Malta and Alexandria Telegraph:									
Amount received from the lessees of the Government telegraph line between Malta and Alexandria, for rent of the line							16,320	0	0
Carried forward							4,033,982	15	8

[1] Since 1st July 1871, the greater part of the revenue of the London Gazette has been collected in stamps. The newspaper under this title was first published Aug. 22, 1642. The London Gazette of the existing series was published first at Oxford, the Court being there on account of the plague, Nov. 7, 1665, and afterwards at London in 1666. It is now the property of the nation, and is the official organ of all State, public, and official events, and returns an addition to the public revenue of the above amount.

RECEIPTS BY REVENUE DEPARTMENTS (Miscellaneous)—*continued.*

	£	s.	d.	£	s.	d.
Brought forward				4,033,982	15	8
Treasury Chest:						
Balance of profit on Treasury Chest transactions for year 1869–70				1,917	12	7
Isle of Man:						
Amount of contribution received from the Customs revenue of the Isle of Man, for the year 1870–71, less interest of the Port Erin loans . . .	8,400	0	0			
Repayments of expenditure defrayed out of votes in the year 1869–70, on account of the following services in the Island, viz.:						
Army (volunteer expenses) . .	1,205	5	2			
Ordnance survey .	837	0	0			
Education . .	1,935	15	1			
Public works . .	79	16	0			
	4 057	16	3			
				12,457	16	3
Greek Loan:						
Proceeds of Bills remitted by the Greek Government on account of interest and sinking fund of the Greek loan (being the stipulated annuity for 1870) . . .				8,000	0	0
Casual Receipts:	£	s.	d.			
Balance received of proceeds of sale of colliery shares to meet defalcations of Mr. Swabey, formerly Registrar, High Court of Admiralty	2,903	10	2			
Cash in possession of W. Ball, apprehended on charge of fraud against Paymaster General's office . . .	61	16	11			
Property realised of convict Rutter, convicted of fraud on ditto . . .	4	5	0			
Fines inflicted by Naval authorities on African chiefs for breach of treaties .	629	19	10			
Unclaimed proceeds of sale, by order of the Brazilian Government, in the year 1850, of the vessel 'Louisa' . .	298	2	0			
Unclaimed portion of compensation received in 1852 from the French Government in respect of the destruction of the British vessel 'Highlander' .	58	14	8			
				3,956	8	7
Total Miscellaneous Revenue				4,060,314	13	1

XI. THE NATIONAL DEBT.

The most important feature connected with English finance is the National Debt, the amount of the unfunded capital of which, as returned on March 31, 1872, is 791,820,970*l.*

In viewing this great monetary obligation, unparalleled for its magnitude in the history of the world, both as regards the amount of capital and the annual taxation to meet the interest, it is manifestly a subject of the most momentous consideration to all statesmen, under every Ministry, and of the Legislature of the country.

Considering it also in reference to the past, its progress under the system of loans, as organised by Mr. Pitt, and continued by his successors, and its consummation in the present colossal dimensions it has attained, it cannot be doubted that a serious responsibility rests upon those financiers who have created and continued this pyramid of debt, without devoting, since the great Peace of 1815, a really practical and certain means for its more rapid diminution.

It is to the time of the Revolution of 1688 and the reign of William and Mary that we owe the commencement of the system which has resulted in the present National Debt, and at that time it only assumed the modest proportions of 1,054,925*l.* At the end of that reign it had reached twelve millions and a half; in the succeeding reign of Anne it had become thirty-six millions; during the reigns of the two first Georges it had increased to 102 millions; and it then was expressed in both Houses of Parliament (as the writers of the time inform us) as a truly *formidable* incubus on the State, and the cause of great anxiety and inquietude to the nation.

Large as the sum was then considered, it was nevertheless reserved to the long reign of George III., and under the principles of finance resorted to in that reign, to see it attain the gigantic proportions of upwards of 800 millions, from which point it may be said for upwards of forty years never very materially to have descended, so greatly had the facility of borrowing and the success of the system become of pledging posterity for its liquidation, although many succeeding Ministers had constantly urged attention to it, and pledged themselves to its reduction.

The mode, manner, and terms of raising loans in the time of Mr. Pitt and his successors, and in the halcyon days of loan contractors (many of whom became millionaires and large landed proprietors under the system), would be too diffuse to enter upon in a treatise like the present; but a fair estimate of the principle which prevailed in his time and that of his successors will be arrived at by the tabular statement subjoined:—

TABULAR STATEMENT OF LOANS RAISED BETWEEN THE YEARS 1794 AND 1817.

Years ending February 1	Amount of Loan contracted in each Year	Amount of Stocks of all kinds created	Total Annual Charge of Dividends and Annuities on such Stock	Account of the Portions of the Loans paid to the Commissioners of Sinking Fund	Account of all Funds and Stocks of every description purchased by the Commissioners of Sinking Fund	Amount of Dividend on Stocks purchased by Commissioners
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1794	4,500,000 0 0	6,250,000 0 0	187,500 0 0	1,630,615 1 4	2,174,405 0 0	65,232 3 0
1795	12,907,451 2 2	15,676,525 12 5	599,117 18 11½	1,872,200 4 2	2,804,945 0 0	84,148 7 0
1796	42,090,646 3 2	55,534,031 3 9	2,132,368 17 10	2,143,595 16 1	3,083,455 0 0	97,573 13 0
1797	42,756,196 2 0	56,945,569 1 9	2,274,528 4 8½	2,639,724 9 5	4,390,670 0 0	131,720 2 0
1798	14,620,000 0 0	29,019,300 0 0	935,579 0 0	3,361,752 11 3	6,716,153 0 0	201,484 11 9½
1799	18,000,000 0 0	35,624,250 0 0	1,105,602 10 0	3,984,252 13 2	7,858,109 0 0	235,743 5 4½
1800	12,500,000 0 0	21,875,000 0 0	656,250 0 0	4,288,208 15 0	7,221,338 0 0	216,640 2 9½
1801	18,500,000 0 0	29,045,000 0 0	871,350 0 0	4,620,479 1 7	7,315,002 0 0	219,450 1 2½
1802	34,410,450 0 0	55,954,312 10 0	1,775,530 10 4½	5,117,723 2 2	8,091,454 0 0	249,593 12 4½
1803	23,000,000 0 0	30,351,375 0 0	910,541 5 0	5,685,542 6 6	7,733,421 0 0	246,256 12 7
1804	10,000,000 0 0	16,000,000 0 0	512,083 6 8	6,018,179 8 9	10,527,243 0 0	315,817 5 9½
1805	10,000,000 0 0	18,200,000 0 0	546,000 0 0	6,521,394 7 2	11,395,692 0 0	344,710 15 2½
1806	21,526,699 6 3	39,543,125 13 3	1,140,631 12 3½	7,181,482 3 3	12,234,064 0 0	367,021 18 4½
1807	18,000,000 0 0	29,880,000 0 0	896,400 0 0	7,829,588 19 3	12,807,070 0 0	384,212 2 0
1808	12,200,000 0 0	18,373,200 0 0	577,060 0 0	8,908,673 17 3	14,171,407 0 0	425,142 4 2½
1809	12,000,000 0 0	13,693,253 10 0	587,743 13 6	9,555,853 9 1	13,965,824 0 0	435,757 14 4½
1810	19,532,100 0 0	22,173,644 17 0	947,312 4 3	10,170,104 15 9	14,352,771 0 0	453,923 2 7
1811	16,311,000 0 0	19,811,107 10 0	765,955 7 6	10,813,016 15 9	15,659,194 0 0	481,442 16 4½
1812	24,000,000 0 0	29,244,711 12 3	1,191,735 11 6½	11,543,881 3 7	18,147,245 0 0	544,417 7 0
1813	27,871,325 0 0	40,743,031 0 0	1,486,271 11 0	12,439,631 19 5	21,108,442 0 0	633,253 5 2½
1814	58,763,100 0 0	93,731,523 0 0	3,230,599 18 4½	14,181,006 5 4	24,120,867 0 0	723,626 0 2½
1815	18,500,000 0 0	24,694,830 0 0	851,832 18 0	12,748,231 12 3	19,149,684 0 0	574,490 10 4½
1816	45,135,589 3 6	70,888,402 16 0	2,577,820 2 9½	11,902,051 2 8	20,280,098 0 0	608,402 18 9½
1817	3,000,000 0 0	3,000,000 0 0	90,000 0 0	11,491,670 2 6	18,515,556 0 0	555,536 13 7
	520,124,556 17 1	776,257,193 6 5	26,849,814 12 9½	176,648,860 2 8	283,824,109 0 0	8,595,597 5 2½
Loans raised on account of Ireland in Great Britain . .	64,750,000 0 0	103,032,750 0 0	3,324,549 11 8	11,873,489 16 10	19,087,846 0 0	572,635 7 5½
Total sum raised	584,874,556 17 1	872,289,943 6 5	30,174,364 4 5¾			
Deduct sums raised on account of Sinking Fund .	188,522,349 19 6	302,908,955 9 0	9,168,232 12 8			
Balance . .	396,352,206 17 7	569,380,988 6 5	21,006,131 11 9¾			

This statement shows the loans raised between 1794 and 1817; by which it appears that for 396 millions sterling money obtained within those periods, stock to the extent of 569 millions was created, to be repaid by the then generation or their posterity at its full par value.

The improvidence of the system, and of the hard and extravagant terms resorted to, illustrated by the preceding table, was perfected in raising a loan of eighteen millions, by Mr. Pitt, in 1797 (two millions of which were for the Emperor of Germany), and for which the subscriber had allotted to him for every 100*l.* sterling—

£	
125	3 per cent. Consols
50	,, ,, reduced
20	4 per cents.
195	stock; 6*s.* 6*d.* Long Annuity, and a bonus of 4*l.* 17*s.* 0*d.*

To this Minister (Mr. Pitt) we also owe the origin, if not the invention, of the celebrated Sinking Fund, for a time so much approved, and lauded as the great safety-valve for the redemption of the debt *on fixed financial principles*; which, after pursuing its languishing, inefficient, and sickly course for some years, was afterwards denounced, under Mr. Addington's Ministry, as a 'delusion,' and ultimately dwindled down to its modest substitute and successor of applying 'one-fourth of the surplus income (if any) in any year ending on the last day of each financial quarter,' which is made applicable to the reduction of the debt, and which system now prevails.

The continuous history of the Debt since the great Peace of 1815 is within the memory of many now living. Its phases have been varied with the position of the country and its political requirements; and the little wars with Abyssinia, China, and Russia, and the recent Geneva Arbitration, not only furnish us with instruction in the past, but warn us for the future, ere it be too late for the practical reduction of the debt.

It is, and ever has been, cause of astonishment to the political economists of foreign nations that the financiers and statesmen of England should have remained practically unmindful of the gradual and effective reduction of the debt; and the example of the United States may be cited as one of the soundest principles of finance, in its determination for the redemption of national obligations; which, if it had been pursued in England, even to the extent of a million per annum for the fifty-seven years which have elapsed since the great French War, it is manifest that the nation would now have been in a proud financial

position, and better prepared (should the misfortune ever arise of another great war) for all contingencies, aided by the power of its progress, to further diminish taxation. For it must be ever remembered, that although the time which has elapsed is much in the life of man, it is nothing in the life of a nation; and that a gradual accumulation, with its compound interest, would have now made a real impression, and have largely reduced one of the greatest national obligations existing in Europe.

AMOUNT OF TOTALS OF FUNDED AND UNFUNDED DEBT.

		£
	GEORGE III.	
1815	(at the close of the French war) . .	861,039,049
1816	peace	845,968,483
1817	,,	839,382,145
1818	,,	840,582,664
1819	,,	836,530,982
1820	,,	834,900,960
	GEORGE IV.	
1821	,,	827,984,498
1822	,,	835,207,294
1823	,,	827,480,164
1824	,,	819,023,672
1825	,,	809,831,468
1826	,,	808,826,590
1827	,,	805,098,942
1828	,,	800,032,289
1829	,,	796,799,532
1830	,,	784,803,997
	WILLIAM IV.	
1831	,,	782,716,684
1832	,,	781,457,599
1833	,,	779,730,379
1834	,,	773,234,401
1835	,,	788,664,201
1836	,,	789,496,896
	VICTORIA.	
1837	,,	787,529,114
1838	,,	786,840,165
1839	,,	787,236,060
1840	,,	788,644,401
1841	,,	792,209,685
1842	,,	791,757,816
1843	,,	792,664,743
1844	,,	787,987,194
1845	,,	785,115,222
1846	,,	782,977,684
1847	,,	790,376,351
1848	,,	791,817,338
1849	,,	790,927,016
1850	,,	787,029,162
1851	,,	782,569,382
1852	,,	779,365,204
1853	,,	771,335,801
1853–4	,,	769,082,549
1854–5	(war with Russia .	775,215,519
1855–6	,,	803,913,694
1856–7	(peace)	808,108,722
1857–8	,,	805,136,995
1858–9	,,	805,078,554
1859–60	,,	802,190,300
1860–1	,,	801,808,609
1861–2	,,	800,770,238
1862–3	,,	799,802,139
1863–4	,,	790,565,224
1864–5	,,	786,510,795
1865–6	,,	781,500,930
1866–7	,,	777,497,804
1867–8	,,	749,109,428
1868–9[1]	,,	749,314,132

[1] Parliamentary Return Public Income and Expenditure, part ii.

The highest amount paid to the public creditor as interest on the funded and unfunded debt and annuities was in 1815, when it amounted to 32,645,618*l.* In the year 1842 (Sir Robert Peel's Ministry) it was 29,300,112*l.*, and in the year ending March 31, 1871, 26,826,436*l.*, and these reductions had been largely attained by the consolidation of stocks and a diminution in the rate of interest, rather than by the surplus as now devoted to the reduction or any special grant for the purpose.

	£	£
1869[1] (for the financial year ended) capital of unredeemed funded debt . . .	740,418,032	
Estimated extended capital of terminable annuities (computed in 3 per Cent. stock)	55,471,424	
Amount of unfunded debt . . .	8,896,100	
		804,785,566
1870 (the like)		800,681,428
1871 „		795,870,122
1872 „		791,890,970

	£	s.	d.
The interest of the permanent debt and management for the year ended March 31, 1872, amounted to . . .	22,156,952	3	4
On terminable annuities	4,512,706	1	0
The interest of the unfunded debt	169,943	3	4
Total	£26,839,601	7	8

XII. CONSOLIDATED FUND CHARGES.

The next credit in the balance sheet of the nation under the above head, consists of six branches, which, with the exception of the Civil List, have been largely increased in amount of late years. They are—

	£
1. The Civil List	406,238
2. Annuities and Pensions (including diplomatic pensions) .	304,879
3. Salaries and Allowances	103,320
4. Courts of Justice	649,200
5. Miscellaneous Services (ordinary)	282,966
6. Telegraph Sinking Fund	50,869
	£,797,475

The history of the Civil List, as now existing, is the sum set apart for the maintenance and dignity of the Sovereign at the commencement of each reign; and as respects the arrangement for her present Majesty, was made immediately after her accession to the throne; and it may be safely averred that there is no part of the expenditure of the nation more cheerfully accorded by her subjects.

It will be, nevertheless, interesting in this place to give a more specific account of the Civil List of former Sovereigns. The expenses of the English Government, including military expenses, were formerly comprehended in one general list, and defrayed out of what was called the Royal Revenue. For a considerable period after the Conquest, this revenue, derived from the rents of the Crown Lands and from other sources, was at the command and under the uncontrolled management of the Crown through the exercise of the prerogative.

This state of things continued to the time of the Restoration in 1660. A distinction was then made between the militray

[1] Statistical abstract for the United Kingdom, 1871, Account No. 10.

expenses of the Government or those occasioned by war, which were considered of the nature of extraordinary expenses, and those incurred in the maintenance of the ordinary establishments of the country, and the revenues appropriated to the latter were called the Hereditary or Civil List.

In the reign of William III. the sum applicable to the Civil List on an average of years, amounted to the annual sum of about 680,000*l.* This sum was applied in defraying the expenses of the Royal household and of the privy purse; the maintenance and repairs of the Royal palaces; the salaries of the Lord Chancellor, the Judges, the Great Officers of State, and the Ambassadors at Foreign Courts; and out of it were also paid the incomes of the members of the Royal Family, the secret service money, and a long list of other claims.

At the commencement of the reign of George I., 700,000*l.* a year was voted for the Civil List; and at the accession of George III. that monarch surrendered the larger branches of the Hereditary Revenues of England, and the sum of 800,000*l.* was voted by Parliament for the Civil List. On November 15, 1830, immediately after the accession of William IV., Sir Henry Parnell, afterwards Lord Congleton, carried in the House of Commons a motion for a Select Committee to enquire into the Civil List. The chief object proposed was the separation of the proper expenses of the Crown from all those other charges which then still continued to be mixed up with them under that title; the consequence of the success of this motion (besides the overthrow of the Wellington Administration and the introduction of the Reform Bill, which then agitated the country,) was another report, upon which was founded the Act 1 Wm. IV. c. 25, for the regulation of the Civil List, and the sum of 510,000*l.* was granted for this purpose, comprised as follows:—

	£
1. For their Majesties' privy purse	110,000
2. Salaries of His Majesty's household	130,300
3. Expenses of His Majesty's household	171,500
4. Special and secret service	23,200
5. Pensions	75,000
	£510,000

Besides which, William IV. retained the revenues of the Duchies of Lancaster and Cornwall—the Duchy of Lancaster being permanently annexed to the Crown, and the Duchy of Cornwall also belonging to the Crown when there is no Prince of Wales. [1]

[1] For the present arrangement by Parliament for Her Majesty, see 'Small Branches of the Hereditary Revenue,' page 28.

The continuance of this series of civil expenditure, beyond the Civil List, now comprises very large amounts paid as annuities and pensions to many persons under various grants of the legislature, and also very considerable and greatly enhanced sums compared with former times, for the expenses of Courts of Justice, County Courts, Compensations, &c., as will be apparent on reference to the annexed lists of the several recipients. The charges for pensions of public servants and superannuations also form a large subject of constant expenditure, and it would be well worthy the attention of the Government if a life-insurance fund were instituted, to which all public officers and employés of the State should contribute during their tenure of office, and thus secure the pensions and retiring allowances now forming so heavy a charge upon the nation.

ANNUITIES AND PENSIONS.

To whom Payable	Amounts Issued for Payment				
	£	s.	d.	£	d.
Annuities to the Royal Family:					
Her Royal Highness the Princess Royal (Crown Princess of Prussia) . . .	8,000	0	0		
Her Royal Highness Alice Maud Mary (Princess Frederick William Louis of Hesse) .	6,000	0	0		
His Royal Highness Albert Edward, Prince of Wales	40,000	0	0		
Her Royal Highness the Princess of Wales	10,000	0	0		
His Royal Highness Alfred Ernest Albert, Duke of Edinburgh	15,000	0	0		
Her Royal Highness Helena Augusta Victoria (Princess Christian of Schleswig-Holstein Sonderbourg-Augustenburg) . . .	6,000	0	0		
Her Royal Highness Louise Caroline Alberta, Princess Marchioness of Lorne (from 21st of March, 1871, at 6,000*l.*) . . .	4,766	13	4		
His Royal Highness Prince Arthur William Patrick Albert (from 1st of May, 1871, at 15,000*l.*) : : : : : :	10,219	15	7		
Her Royal Highness the Duchess of Cambridge	6,000	0	0		
Her Royal Highness the Princess Augusta, Duchess of Mecklenburgh Strelitz . .	3,000	0	0		
His Royal Highness the Duke of Cambridge	12,000	0	0		
Her Royal Highness the Princess Mary (Princess of Teck)	3,000	0	0		
	2,000	0	0		
				125,986	8 11
Carried forward . .	.	.		125,986	8 11

ANNUITIES AND PENSIONS—*continued.*

To whom Payable	Duration of the Grant	Amounts Issued for Payment £ s. d.	£ s. d.
Brought forward			125,986 8 11
Pensions for Naval and Military Services:			
Lord Rodney	To all and every the Heirs male to whom the title of Lord Rodney shall descend	1,000 0 0	
Dowager Lady Rodney		1,000 0 0	
Earl Morley, in trust for Earl Amherst	To the Representatives of Jeffery, Earl Amherst	3,000 0 0	
Viscount St. Vincent	For Life	2,000 0 0	
		1,000 0 0	
Earl Nelson	To whom the Title of Earl Nelson shall descend	3,500 0 0	
Frances Elizabeth, Countess Nelson		1,500 0 0	
The Duke of Wellington	To the present Duke and his Successor	2,000 0 0	
		2,000 0 0	
Viscount Combermere	To the present Viscount and next Heir male on whom the title shall descend	2,000 0 0	
Viscount Exmouth	To the Heirs male on whom the Title shall descend	2,000 0 0	
Lord Seaton	To the present Baron and next Heir male who may succeed to the Title	2,000 0 0	
Lord Keane	To the present Baron and his successor	2,000 0 0	
Lord Hardinge	To the present Viscount and next Heir male who may succeed to the Title	3,000 0 0	
			28,000 0 0
Carried forward . .			153,986 8 11

ANNUITIES AND PENSIONS—*continued.*

To whom Payable	Duration of Grant	Amounts Issued for Payment £	s.	d.	£	s.	d.
Brought forward					153,986	8	11
Lord Gough	To the present Viscount and next Heir male who may succeed to the Title	2,000	0	0			
Lord Raglan	To the present Baron and next Heir male who may succeed to the Title	2,000	0	0			
Lady Raglan	For Life	1,000	0	0			
Sir William F. Williams, Bart.	„	1,000	0	0			
Sir Henry Marshman Havelock, Bart.	„	1,000	0	0			
Lady Havelock	„	1,000	0	0			
Lord Napier of Magdala	To the present Baron and his next surviving Heir male	2,000	0	0			
Pensions for Political and Civil Services:							
The heirs and descendants of William Penn	[For ever]	4,000	0	0			
Viscount Eversley, late Speaker of the House of Commons	[For life]	4,000	0	0			
Countess of Elgin and Kincardine, widow of the late Governor-General of India	[For life]	1,000	0	0			
First Class (Four, at £2,000):							
The Right Hon. Sir George Grey		2,000	0	0			
The Right Hon. Benjamin Disraeli		2,000	0	0			
The Right Hon. Thomas Milner Gibson		2,000	0	0			
The Right Hon. Spencer H. Walpole		2,000	0	0			
Second Class (Two, at £1,400):—Vacant.					27,000	0	0
Carried forward					180,986	8	11

ANNUITIES AND PENSIONS—*continued.*

To whom Payable	Amounts Issued for Payment					
	£	s.	d.	£	s.	d.
Brought forward . . .	.	.		180,986	8	11
Third Class (Four, at £1,200):						
Vice Admiral Lord Clarence E. Paget, late First Secretary of the Admiralty .	1,200	0	0			
(Three vacant.)	. .	.				
Fourth Class (Six, at £1,000):						
Admiral W. A. B. Hamilton, late Second Secretary of the Admiralty . .	1,000	0	0			
W. G. Romaine, C.B.[1] late Second Secretary of the Admiralty	. —	.				
(Four vacant.)						
Second Class (under Act of 1869):						
The Right Hon. Charles P. Villiers, late President of the Poor Law Board (£1,200 per annum, less £750 charged on Suitors' Fee Fund of Court of Chancery)	450	0	0			
The Right Hon. Thomas E. Headlam, late Judge Advocate General (£1,200 per annum, less amount of other emoluments, &c.)	645	19	6			
Heather, John, Sewell, William B. — Officers of the late African Company (to July 5, 1871) .	50	0	0			
	65	0	0			
Glasse, William B., Penwarne, John, Taylor, Henry — Officers of the late Exchequer in England . . .	108	0	0			
	291	0	0			
	50	0	0			
Davis, Richard V., late Commissioner of Audit (to Nov. 22, 1871) . . .	1,048	5	6			
Maberly, William L.[2] late Commissioner of Audit (to Nov. 22, 1871) . .	1,200	0	0			
Macaulay, Charles Z. late Commissioner of Audit (to Nov. 22, 1871) . . .	1,200	0	0			
				7,308	5	0
Carried forward . .	.	.		188,294	13	11

[1] Pension suspended while in receipt of salary in India as Judge Advocate General.

[2] In addition to a Superannuation Allowance of £533 6*s.* 8*d.* per annum, as late Secretary to the Post Office.

ANNUITIES AND PENSIONS—*continued.*

To whom Payable	Amounts Issued for Payment					
	£	s.	d.	£	s.	d.
Brought forward . . .	.	.		188,294	13	11
Pensions for Civil Services (Ireland):						
Wm. D. Delap (now Dunlop), late Chief Clerk in the Irish Exchequer Office in London	248	6	0			
William Johnston . } late clerks Military Audit Office, Ireland . .	43	2	8			
Thomas James Quinton }	55	0	0			
Robert Douglas . }	32	6	0			
George Archdall Greatwicke, late Commissioner of Board of Works, Ireland (to Sept. 30, 1871)	133	3	9			
				511	18	5
Pensions for Judicial Services (Great Britain):						
Lord St. Leonards, late Lord Chancellor .	5,000	0	0			
Lord Chelmsford, ,,	5,000	0	0			
Lord Westbury, ,,	5,000	0	0			
Lord Cairns, ,,	5,000	0	0			
The Right Hon. Sir John Rolt, late Lord Justice of Appeal in Chancery (to June 6, 1871)	1,576	4	8			
The Right Hon. Sir William Erle, late Lord Chief Justice of the Common Pleas	3,750	0	0			
The Right Hon. Sir John Taylor Coleridge, late Puisne Judge Queen's Bench .	3,500	0	0			
Sir Hugh Hill, late Puisne Judge, Queen's Bench (to October 12, 1871) . . .	2,645	2	3			
The Right Hon. Sir Edward V. Williams, late Puisne Judge, Common Pleas .	3,500	0	0			
The Right Hon. Sir R. T. Kindersley, late Vice-Chancellor	3,500	0	0			
The Right Hon. Sir John Stuart, late Vice-Chancellor	2,509	12	3			
The Right Hon. Sir Stephen Lushington, late Judge of the High Court of Admiralty	2,000	0	0			
John Johnes, late Judge, County Court .	800	0	0			
William Walker, ,, .	800	0	0			
Uvedale Corbett Winder, ,, (to February 7, 1871)	84	8	10			
A. J. Johnes, late Judge, County Court, (to July 23, 1871)	562	10	0			
Carried forward . .	.	.		188,806	12	4

ANNUITIES AND PENSIONS—*continued.*

To whom Payable	Amounts Issued for Payment					
	£	s.	d.	£	s.	d.
Brought forward . .	.	.		188,806	12	4
William Gurdon, late County Court Judge (from April 1, 1871, at £1,000) . .	750	0	0			
William Blanshard, late County Court Judge (from April 16, 1871, at £1,000)	708	15	9			
Sir John E. E. Wilmot, Bart., late County Court Judge (from Nov. 1, 1871, at £1,000)	165	15	2			
James Stansfeld, late County Court Judge (from Oct. 1, 1871, at £1,200) . .	300	0	0			
				47,152	8	11
Pensions for Judicial Services (Ireland):						
The Right Hon. Maziere Brady, late Lord Chancellor (to April 13, 1871) . .	1,115	16	1			
The Right Hon. Joseph Napier, late Lord Chancellor	3,692	6	0			
The Right Hon. Abraham Brewster, late Lord Chancellor	3,692	6	0			
The Right Hon. John Richards, late Baron, Court of Exchequer	2,400	0	0			
The Right Hon. Mountifort Longfield, late Judge of Landed Estates Court ..	1,666	13	4			
The Right Hon. Richard Keatinge, late Judge, Court of Probate . . .	2,333	6	8			
Mervyn Stewart, late Second Clerk, or Lord Treasurer's Remembrancer . . .	575	10	4			
Arthur Bushe, late Master, Court of Queen's Bench	1,384	12	0			
John Gibson, late Assistant Barrister, County Antrim	733	6	8			
Lord Plunket, Assistant Barrister (to April 16, 1871) County Meath . .	144	17	5			
Jonathan Henn, Assistant Barrister, County Donegal	733	6	8			
John Richard Corballis, Assistant Barrister, County Kilkenny	660	0	0			
Robert Tighe, late Assistant Barrister (to April 16, 1871), County Limerick .	733	6	8			
James Major, late Assistant Barrister, County Monaghan	733	6	8			
Hartstonge Robinson, late Assistant Barrister, County Sligo	600	0	0			
James Lendrick, late Assistant Barrister, County Wicklow	466	13	4			
				21,665	7	10
Carried forward	.	.		257,624	9	1

ANNUITIES AND PENSIONS—*continued.*

To whom Payable	Date of Grant	Amounts Issued for Payment £ s. d.	£ s. d.
Brought forward . .		. .	257,624 9 1
Pensions for Diplomatic Services:[1]			
Terrick Hamilton . .	25 Feb. 1825	706 0 0	
Chas. Bankhead (to Oct. 10, 1871) . . .	25 July 1851	525 0 0	
P. Browne . . .	21 May 1853	700 0 0	
Major-Gen. Sir J. Sheil, K.C.B. (to Oct. 10, 1871)	2 Sept. 1854	975 0 0	
Rt. Hon. Sir G. H. Seymour, G.C.B.	14 April 1848	1,300 0 0	
Hon. Sir J. D. Bligh, K.C.B.	14 July 1856	900 0 0	
Percy W. Doyle, C.B. .	27 Feb. 1858	700 0 0	
Viscount Stratford de Redcliffe, G.C.B. . .	5 Feb. 1813 14 Aug. 1833	1,786 0 0	
Sir Thomas Wathen Waller, Bart.	21 Sept. 1858	700 0 0	
Hon. G. Edgecumbe .	18 June 1859	700 0 0	
Hon. F. R. Forbes . .	1 Nov. 1859	900 0 0	
Hon. H. G. Howard . .	14 Oct. 1861	300 0 0	
Sir James Hudson, G.C.B.	31 Aug. 1863	1,300 0 0	
W. D. Christie . .	18 Nov. 1863	900 0 0	
Rt. Hon. Sir H. L. Bulwer, G.C.B.	25 April 1855 18 Dec. 1865	1,700 0 0	
Sir Alexander Malet, Bart., K.C.B.	22 Feb. 1867	900 0 0	
The Rt. Hon. the Earl Cowley, K.G., G.C.B. .	22 ,, 1867	1,700 0 0	
Hon. P. Campbell Scarlett, C.B. . . .	8 May 1860 22 Oct. 1867	900 0 0	
William R. Ward . .	29 April 1867	700 0 0	
Lord Napier, K.T. (£1,700)	Suspended while holding office	18 Dec. 1865	—
Sir Charles L. Wyke, K.C.B. (£900) .	Suspended while holding office	22 Feb. 1865	—
			18,292 0 0
Carried forward			275,916 9 1

[1] By Act 32 & 33 Vic. c. 43, the Salaries and Allowances of the Diplomatic Service were transferred from the Consolidated Fund to the annual Civil Service Estimates from April 1869; and all Pensions subsequently granted are similarly provided for. The Pensions included above are, therefore, those which were granted prior to April 1869.

ANNUITIES AND PENSIONS—*continued.*

To whom Payable	Amounts Issued for Payment					
	£	s.	d.	£	s.	d.
Brought forward				275,916	9	1
Hereditary Pensions transferred from Gross Revenues in 1854:						
The Duke of Marlborough	4,000	0	0			
The Heirs of the Duke of Schomberg	2,160	0	0			
The Earl of Bath (moiety)	1,200	0	0			
				7,360	0	0
Miscellaneous Pensions:						
The Servants of her late Majesty Queen Charlotte	358	16	8			
The Servants of his late Majesty George the Third	79	8	3			
The Servants of her late Majesty Queen Caroline	60	0	0			
Pensions formerly on the Civil List of their late Majesties George the Fourth and William the Fourth, the Hereditary Revenues of Scotland, and 4½ per cent. Duties	16,453	10	10			
				16,951	15	9
Miscellaneous Pensions (Ireland):						
The Trustees of Mrs. Sarah Hamilton and her Children	625	0	8			
Annuities granted in Ireland	46	3	1			
Mary Anne Forster (now Tomes), late Housemaid, House of Lords, Ireland, for loss of emoluments by the Union	18	0	10			
Persons who suffered by the Rebellion in Ireland, in 1798	32	6	4			
Pensions formerly on the Civil List, Ireland	3,929	6	8			
				4,650	17	7
Total Amount issued for Annuities and Pensions				304,879	2	5

SALARIES AND ALLOWANCES.

	Amounts Issued for Payment					
	£	s.	d.	£	s.	d.
House of Commons:						
The Right Hon. John Evelyn Denison, Speaker	5,000	0	0			
Lord Charles Russell, Sergeant-at-Arms	1,200	0	0			
				6,200	0	0
Exchequer and Audit Department:						
Sir William Dunbar, Bt., Comptroller and Auditor-General	2,000	0	0			
Sir William George Anderson, K.C.B., Assistant Comptroller and Auditor	1,500	0	0			
				3,500	0	0
Scotch Clergy:						
Augmentation of Stipends to Scotch Clergy				17,039	19	10
Clergy, West Indies:						
Salaries of the Ecclesiastical Establishment in the West Indies				15,430	16	4
Inspectors of Anatomy:						
Dr. G. Cursham, Dr. J. W. Ogle (England)	100	0	0			
Charles Hawkins ,,	100	0	0			
Incidental Expenses ,,	525	11	1			
Dr. Andrew Wood (Scotland)	100	0	0			
Incidental Expenses ,,	55	0	0			
				880	11	1
Compensations under the Copyright Act:						
The University of Aberdeen	320	0	0			
The University of St. Andrew's	630	0	0			
The University of Edinburgh	575	0	0			
The University of Glasgow	707	0	0			
King's Inns Library, Dublin	433	6	8			
Sion College	363	15	2			
				3,029	1	10
Miscellaneous:						
Salaries formerly charged on the Hereditary Revenues of Scotland, viz.:—						
The High Commissioner to the General Assembly of the Church of Scotland	2,000	0	0			
The General Assembly, Church of Scotland, for Itinerant Preachers	2,000	0	0			
The Procurator, for Salaries of Officers, Church of Scotland	1,100	0	0			
Carried forward				46,080	9	1

SALARIES AND ALLOWANCES—*continued.*

	Amounts Issued for Payment					
	£	s.	d.	£	s.	d.
Brought forward				46,080	9	1
The office of Heritable Usher of Scotland		—				
Six Trumpeters	100	18	0			
Hereditary Keeper, Deputy Keeper, and Porter, Holyrood House	129	5	0			
Officers of the Order of the Thistle	423	10	0			
				5,753	13	0
The Rt. Hon. William Beresford, Keeper of the Tennis Court				83	0	0
Charges transferred from the Land Revenues of the Crown (*vide* Parliamentary Paper, No. 457, 1868)				7,167	18	1
IRELAND.						
Lord Lieutenant:						
His Excellency the Lord Lieutenant				20,000	0	0
Queen's Colleges:						
Belfast	7,000	0	0			
Cork	7,000	0	0			
Galway	7,000	0	0			
				21,000	0	0
Inspectors of Anatomy:						
Sir James Murray, M.D. (including 300*l.* allowance for expenses)	400	0	0			
William Beamish, M.D. (Province of Munster)	70	0	0			
				470	0	0
Miscellaneous:						
Salaries formerly charged on the Civil List, viz.:						
Edward Robertson, Kettle Drummer	61	16	4			
John T. Down, State Trumpeter	17	7	0			
Geo. Edmund Cotter, Clerk of the State Paper Office	445	19	4			
				525	2	8
Allowances to sundry persons, viz.:						
The French Minister at Dundalk	52	17	4			
The French Minister at Portarlington	43	18	4			
Carried forward				109,980	2	10

SALARIES AND ALLOWANCES—IRELAND—*continued.*

	Amounts Issued for Payment					
	£	s.	d.	£	s.	d.
Brought forward				100,980	2	10
The Rector of the parish of St. Paul, for attending the sick in the barracks of Dublin	70	4	0			
The Vicar of Castleknock, in lieu of tithe and glebe land in the Phœnix Park, near Dublin	44	11	8			
The Minister of the parish of St. James, in lieu of ditto	10	3	8			
The Rector of St. Mitchan's parish, in lieu of minister's money for houses where the Courts of Justice are built	8	15	4			
The Archbishop of Dublin, for proxies out of divers churches in the see of Dublin	15	16	0			
The Bishop of Meath, for proxies out of the manor of Trim	2	18	0			
The Dean and Chapter of Christ Church, Dublin	39	14	8			
The Vicars Choral of Christ Church, Dublin	1	16	0			
The Lord Mayor and citizens of Dublin	714	11	8			
The under librarian at Marsh's Library, St. Patrick's, Dublin	26	2	8			
Marquis of Downshire, for rent of ground near Carrickfergus Castle	13	18	4			
				1,045	7	8
Compensations to Weighmasters of Butter, viz.:						
Hon. J. H. Knox	1,076	15	0			
Caleb Tyndall	118	6	0			
				1,195	1	0
Total amount issued for Salaries and Allowances				103,320	11	6

COURTS OF JUSTICE.

Great Britain.

To whom Payable	Amounts Issued for Payment	
	£ s. d.	£ s. d.
Salaries:		
Judicial Committee of Privy Council:		
The Right Hon. Sir James W. Colvile (from Nov. 3, 1871, at 3,500*l.* per annum)[1]	643 13 6	
The Right Hon. Sir Montague E. Smith (from Nov. 3, 1871, at 5,000*l.* per annum)	919 10 10	
The Right Hon. Sir Robert P. Collier from Nov. 22, 1871, (at 5,000*l.* per annum)	646 11 0	
The Right Hon. Sir Laurence Peel	400 0 0	
		2,609 15 4
Court of Chancery:		
The Right Hon. Lord Hatherley, Lord Chancellor	[2]6,000 0 0	
The Right Hon. Sir Wm. M. James, Lord Justice, Court of Appeal	6,000 0 0	
The Right Hon. Sir George Mellish, Lord Justice, Court of Appeal	6,000 0 0	
The Right Hon. Lord Romilly, Master of the Rolls	6,000 0 0	
Sir John Stuart, Vice-Chancellor (to April 17, 1871)	1,414 16 8	
Sir Richard Malins, Vice-Chancellor (to April 17, 1871)	5,000 0 0	
Sir James Bacon ditto	5,000 0 0	
Sir John Wickens ditto (from April 18, 1871, at 5,000*l.* per annum)	3,585 3 4	
		39,000 0 0
Court of Queen's Bench:		
The Right Hon. Sir Alex. J. E. Cockburn, Lord Chief Justice	8,000 0 0	
Carried forward	8,000 0 0	41,609 15 4

[1] In addition to a pension of 1,500*l.* per annum from Indian Revenues.
[2] In addition to 4,000*l.* per annum provided for in the Grant for House of Lords Offices (Civil Services, Class II.).

COURTS OF JUSTICE—GREAT BRITAIN—SALARIES—*continued.*

To whom Payable	Amounts Issued for Payment					
	£	s.	d.	£	s.	d.
Brought forward	8,000	0	0	41,609	15	4
Sir Colin Blackburn, Puisne Judge	5,000	0	0			
Sir John Mellor ditto	5,000	0	0			
Sir Robert Lush ditto	5,000	0	0			
Sir James Hannen ditto	5,000	0	0			
Sir Charles R. Turner, Master (to January 11, 1871)	45	16	8			
Henry G. Hodgson ditto	1,500	0	0			
John Unthank ditto	1,500	0	0			
J. H. Brewer ditto	1,500	0	0			
Charles M. Smith ditto	1,500	0	0			
George J. P. Smith ditto (from January 12, 1871, at 1,200*l.* per annum)	1,163	6	8			
				35,209	3	4
Court of Common Pleas:						
The Right Hon. Sir William Bovill, Chief Justice	7,000	0	0			
Sir James Shaw Willes, Puisne Judge	5,000	0	0			
Sir J. B. Byles ditto	5,000	0	0			
Sir Henry Singer Keating ditto	5,000	0	0			
Sir Montague E. Smith ditto (to Nov. 2, 1871)	4,080	9	2			
Sir W. B. Brett ditto	5,000	0	0			
Sir Robert P. Collier ditto (Nov. 3 to 21, 1871, at 5,000*l.* per annum)	272	19	9			
Sir William R. Grove ditto (from Nov. 22, 1871, at 5,000*l.* per annum)	646	11	0			
Alexander A. Park { Master Registrar of Judgments } (to Nov. 22, 1871)	1,788	0	10			
John Gordon { Master Registrar of Judgments (from Nov. 23, 1871, at 500*l.* per ann.) }	1,552	19	9			
Julius T. Airey, Master	1,500	0	0			
Will. M. Benett ditto	1,500	0	0			
Joseph Kaye ditto	1,200	0	0			
Hassard H. Dodgson, ditto (from Dec. 12, 1871, at 1,200*l.* per annum)	65	4	4			
				39,606	4	10
Court of Exchequer:						
The Right Hon. Sir Fitzroy Lord Kelly, Chief Baron	7,000	0	0			
Carried forward	7,000	0	0	116,425	3	6

COURTS OF JUSTICE—GREAT BRITAIN—SALARIES—*continued.*

To whom Payable	Amounts Issued for Payment					
	£	s.	d.	£	s.	d.
Brought forward	7,000	0	0	116,425	3	6
Sir Samuel Martin, Baron	5,000	0	0			
Sir George W. W. Bramwell, Baron	5,000	0	0			
Sir William Fry Channell ,,	5,000	0	0			
Sir Gillery Pigott ,,	5,000	0	0			
Sir Anthony Cleasby ,,	5,000	0	0			
W. H. Walton, Master, Queen's Remembrancer	2,000	0	0			
Sir William F. Pollock, Bart., Master	1,500	0	0			
George F. Pollock ,,	1,500	0	0			
John C. Templer ,,	1,500	0	0			
M. H. Johnson ,,	1,500	0	0			
				40,000	0	0
Court of Probate, &c.:						
The Right Hon. Lord Penzance, Judge				5,000	0	0
Court of Bankruptcy:						
Sir James Bacon, Chief Judge [Receives salary as Vice-Chancellor]				–	–	
High Court of Admiralty:						
The Right Hon. Sir Robert Phillimore, Judge				4,000	0	0
Middlesex Court of Sessions:						
The Assistant Judge				1,200	0	0
Judges of County Courts:						
Atkinson, H. Tindal, Q.C.	1,500	0	0			
Abdy, John Thos. (from April 1, 1871)	1,125	0	0			
Bayley, Francis	1,800	0	0			
Beales, Edmond	1,500	0	0			
Bevan, Charles Dacres	1,500	0	0			
Blaine, Delaber R. (from April 17 to Dec. 13, 1871)	985	13	10			
Blair, James Kennedy	1,500	0	0			
Bradshaw, Thos. Jos. (from Nov. 10, 1871)	211	19	1			
Blanshard, Wm. (to April 15, 1871)	436	16	3			
Cailliard, C. F. D.	1,500	0	0			
Cooke, William H., Q.C.	1,500	0	0			
Cox, Homersham (from Oct. 1, 1871)	375	0	0			
Daniel, W. T. S.	1,500	0	0			
Dasent, J. B.	1,500	0	0			
Dinsdale, Frederick	1,650	0	0			
Ellison, Thomas	1,500	0	0			
Falconer, Thomas	1,800	0	0			
Carried forward	21,889	9	2	166,625	3	6

COURTS OF JUSTICE—GREAT BRITAIN—SALARIES—*continued.*

To whom Payable	Amounts Issued for Payment					
	£	s.	d.	£	s.	d.
Brought forward	21,889	9	2	166,625	3	6
Fortescue, Matthew	1,500	0	0			
Fooks, W. C. Deputy Judge (Oct. 21 to Nov. 15, 1871)	105	19	6			
Furner, William	1,650	0	0			
Gale, Charles James	1,500	0	0			
Greene, John S. T.	1,500	0	0			
Gurdon, William (to March 31, 1871)	375	0	0			
Harden, J. W.	1,800	0	0			
Herbert, J. M.	1,500	0	0			
Hulton, William Adam	1,500	0	0			
Ingham, T. Hastings	1,500	0	0			
Kettle, Rupert Alfred	1,500	0	0			
Lefroy, T. E. S.	1,500	0	0			
Lloyd, E. J.	1,500	0	0			
Lonsdale, J. J.	1,500	0	0			
McTaggart, Francis Ellis	1,500	0	0			
Marshall, T. H.	1,800	0	0			
Miller, Mr. *Serjeant* R.	1,500	0	0			
Osborne, John, Q.C. (from January 25, 1871)	1,400	0	0			
Parry, John Billingsley	1,500	0	0			
Petersdorff, Mr. *Serjeant* C.	1,500	0	0			
Raines, William	1,500	0	0			
Riddell, Sir Walter B.	1,500	0	0			
Russell, George	1,500	0	0			
Russell, George Lake	1,500	0	0			
Russell, J. A.	1,500	0	0			
Saunders, Charles	1,500	0	0			
Scott, William C.	1,500	0	0			
Skinner, Allan Maclean	1,500	0	0			
Smith Josiah William	1,500	0	0			
Spooner, Wm.	1,500	0	0			
Stansfeld, James (to September 30, 1871)	1,350	0	0			
Stapylton, Henry	1,500	0	0			
Stephen, James, LL.D. (from Nov. 16, 1871)	187	10	0			
Stonor, Henry James	1,500	0	0			
Sumner, Charles	1,500	0	0			
Taylor, John Pitt	1,800	0	0			
Teed, J. G. (to October 20, 1871)	1,206	10	5			
Temple, C. (to January, 1871)	87	10	0			
Terrell, T. H.	1,500	0	0			
Carried forward	75,646	19	1	166,625	3	6

COURTS OF JUSTICE—GREAT BRITAIN—SALARIES—*continued.*

To whom Payable	Amounts Issued for Payment					
	£	s.	d.	£	s.	d.
Brought forward	75,646	19	1	166,625	3	6
Turner, E. R.	1,500	0	0			
Welford, R. G.	1,500	0	0			
Wheeler, Dr. Thomas	1,500	0	0			
Whigham, James	1,500	0	0			
Whitmore, Charles Shapland	1,500	0	0			
Wildman, Richard	1,500	0	0			
Williams, R. Vaughan	1,500	0	0			
Wilmot, Sir J. E. Eardley, Bart. (to Oct. 31, 1871)	1,251	7	2			
Worlledge, John	1,500	0	0			
Whitbread, Gordon	1,500	0	0			
Yates, Joseph St. John	1,800	0	0			
				92,198	6	3
Police Courts:						
Magistrates, Police Courts of the Metropolis (one at £1,500, and 22 at £1,200 per annum)	27,900	0	0			
Francis E. Guise, Stipendiary Magistrate for Chatham and Sheerness	700	0	0			
				28,600	0	0
*COMPENSATIONS:						
Court of Chancery:						
Josiah Humphrys, clerk of the dispensations and faculties	260	0	0			
Frederick Newman Appleyard, cursitor	210	17	8			
Philip Pensam "	230	18	4			
Richard Hall Appleyard "	102	18	8			
Philip Pensam, acting cursitor	170	0	0			
Rev. Thomas Thurlow, keeper or clerk of the hanaper [1]	4,028	0	0			
John Holdship, chaff wax	1,145	11	0			
Samuel Hollyer, deputy	209	0	0			
				6,357	5	8
Carried forward				293,780	15	5

[1] In addition to 398*l.* 10*s.* 11*d.*, compensation as late Prothonotary, Court of Pleas, Durham (*vide* p. 41), and 7,352*l.* 14*s.* 6*d.* per annum, as Patentee of Bankrupts, London (*vide* Parliamentary Paper, No. 35, Sessions 1866).

COURTS OF JUSTICE—GREAT BRITAIN—COMPENSATIONS—*continued.*

To whom Payable		Amounts Issued for Payment					
		£	s.	d.	£	s.	d.
Brought forward		.	.	.	293,780	5	5
Court of Queen's Bench:							
The Right Hon. the Earl of Ellenborough, chief clerk (to December 22, 1871)		7,511	13	8			
William Hanmer	Clerk of the Treasuries	217	2	4			
	„ Nisi Prius	443	7	4			
Hon. Edward Kenyon, clerk, Nisi Prius	Oxford and western circuits	252	0	0			
	City of London and other cities	112	10	0			
George Symonds	Bag-bearer to the Custos Brevium	117	0	0			
George William Horn	Clerk, declarations	260	0	0			
Hon. W. Spencer Law	Clerk, docquets	450	0	0			
Charles Calley	Clerk of the common bails	370	9	8			
William Belt	Sworn clerk in court, examiner, calendar keeper, and clerk of grand juries, in Crown Office	536	4	4			
Duke of Grafton	Comptroller of the seals in Courts of Queen's Bench and Common Pleas	843	0	0			
					11,113	7	4
Court of Common Pleas:							
Edmund Barker Ray	Secondary	597	3	0			
Sir Pyers Mostyn, Bart.	Custos Brevium	303	5	0			
	For loss of right of appointment to the office of Second Prothonotary (one moiety)	402	10	0			
	For loss of right of appointment of Second Secondary (one moiety)	51	3	8			
	For loss of appointment of clerk of the juries (one moiety)	30	0	0			
Carried forward		.	.	.	304,894	2	9

COURTS OF JUSTICE—GREAT BRITAIN—COMPENSATIONS—*continued.*

To whom Payable	Amounts Issued for Payment					
	£	s.	d.	£	s.	d.
Brought forward . .	.	.	.	304,894	2	9
Sir Wm. Eden, Bart. — Custos Brevium . . .	303	5	0			
Sir Wm. Eden, Bart. — For loss of right of appointment to the office of Second Prothonotary (one moiety) .	402	10	0			
Sir Wm. Eden, Bart. — For loss of right of appointment of Second Secondary (one moiety) . . .	51	3	8			
Sir Wm. Eden, Bart. — For loss of appointment of clerk of the juries (one moiety) .	30	0	0			
Charles W. Brown, clerk, Warden's Office, Fleet Prison	78	0	0			
The Rev. John Saunders, chaplain, Fleet Prison	38	0	0			
John Hasleham, turnkey.	90	0	0			
Patrick Foy, watchman (to April 17, 1871)	8	18	0			
John Speed Davis, paymaster of poor prisoners	22	10	0			
				2,408	8	4
Court of Exchequer:						
Charles Bowyer, sworn clerk, Queen's Remembrancer's Office	529	6	0			
Hugh Wood, ditto	136	3	0			
William Gatty, side clerk, ditto. . .	174	15	0			
Francis Henry Rich, ditto. . . .	46	9	0			
Frank Milne, ditto.	33	0	0			
Thomas Gorton, C. Meredith — Sworn and Side Clerks.	593	1	8			
	58	10	0			
C. Panton, H. Wood, T. J. Wyld (to 30, 1871) June, R. Harrison — Officers of the Pipe	25	0	0			
	4	17	8			
	2	14	4			
	62	9	8			
George Heneage Walker Heneage, hereditary chief proclamator and chief usher	588	6	8			
Richard Rouse Ellicombe, assistant ditto	87	7	0			
Richard Rouse Ellicombe, patent messenger	93	18	4			
Edward Simon Stephenson, ditto. for South Wales	13	18	4			
George Cockayne, ditto for North Wales .	13	18	4			
				2,463	15	0
Carried forward . .	.	.	.	309,766	6	1

COURTS OF JUSTICE—GREAT BRITAIN—COMPENSATIONS—*continued.*

To whom Payable		Amounts Issued for Payment					
		£	s.	d.	£	s.	d.
Brought forward . .		.	.	.	309,766	6	1
Courts of Requests:							
Arnold, David .	Bailiff, St. Albans .	10	19	8			
Ashbrooke, Thomas	Clerk, treasurer's office, Liverpool .	72	6	8			
Bales, John . .	Serjeant, Yarmouth	12	12	0			
Barker, Robert .	Clerk, Sheffield .	166	13	4			
Bellamy, Thomas .	Serjeant, Grimsby (to June 30, 1871)	15	3	2			
Booth, Henry. .	Serjeant, Broseley, (to June 30, 1871)	29	3	4			
Bourne. Henry Titus	Clerk, Alford .	22	18	8			
Boyce, Charles .	Clerk, Isle of Ely (to June 30, 1871) .	11	13	4			
Chester, John .	Assistant Bailiff, Watford . .	29	14	0			
Cox, Samuel M. .	Clerk, Exeter (to June 30, 1871) .	28	1	2			
Edmunds, George .	Serjeant, Chippenham . . .	47	11	8			
Ely, Samuel . .	Serjeant, Tattershall	12	13	0			
Emmerson, R. Joynes	Clerk, Sandwich .	12	0	0			
Flather, Thomas .	Bailiff, Pontefract .	76	0	0			
Foster, Jeremiah .	Execution officer, Middlesex . .	72	1	0			
Goff, William .	Beadle, Brixton .	60	13	4			
Goodlad, John D. .	Serjeant, Horncastle	31	7	0			
Grapes, George .	Bailiff, Isle of Wight	52	0	0			
Greenwood, William	Bailiff, Eccleshall .	110	8	0			
Greeves, Henry .	Bailiff, Norwich (to June 30, 1871 .	22	16	4			
Gregory, John .	Bailiff, Tower Hamlets . . .	100	0	0			
Harris, William Silk	Clerk, Liverpool .	66	13	4			
Heath, D. D. . .	County clerk, Middlesex . . .	3,100	0	0			
Hill, Reuben . .	Summoning officer, Middlesex (to September 30, 1871)	65	8	9			
Howard, William .	Beadle, Exeter .	17	11	8			
Jewison, Thomas .	Bailiff, Pontefract .	99	14	4			
Keilor, John . .	Serjeant, Southwark	79	12	0			
Keene, Frederick .	„ „	45	11	0			
Kendall, William .	„ Bradford .	31	18	4			
Carried forward . .		.	.	.	309,766	6	1

COURTS OF JUSTICE—GREAT BRITAIN—COMPENSATIONS—*continued.*

To whom Payable		Amounts Issued for Payment					
		£	s.	d.	£	s.	d.
Brought forward					309,766	6	1
Lane, Samuel	Bailiff, Westbury	16	2	0			
Langley, Thomas	Serjeant, Deal (to June 30, 1871)		14	0			
Livick, James	Bailiff, Ramsgate	12	10	0			
M'Donald, James	Assistant bailiff, Louth (to June 4, 1871)	13	11	6			
Mawer, Joseph	Serjeant, Sibsey	22	13	4			
Mayfield, Joseph	„ Oldbury	72	12	8			
Merrefield, William	Beadle, Kidderminster	66	10	4			
Molyneux, Hon. F. G.	Clerk, Manchester	148	17	4			
Mosley, Aston, N. E.	„ „	74	8	8			
Noyes, James	„ Chippenham	45	3	8			
Parish, Henry	Gaoler, Oldbury (to June 30, 1871)	17	14	6			
Parker, John	Judge, Sheffield	1,239	4	0			
Paterson, John	Assistant beadle, Blackheath	13	6	8			
Pearson, Archer	Serjeant, Boston (to June 30, 1871)	5	7	8			
Pollock, L. A.	Clerk, Ramsgate	25	16	0			
Prinn, Richard	Serjeant, Shrewsbury	27	10	8			
Roberts, James	Bailiff, Liverpool	52	0	0			
Sharp, George	Beadle, Tower Hamlets	66	13	4			
Spring, Jonathan	Serjeant, Brigg	14	13	4			
Swift, Charles	Bailiff, Beverley	16	13	4			
Towl, Thomas	Serjeant, Burgh	11	7	0			
Webb, John	Serjeant, Dartford	46	0	8			
Weller, Thomas	Beadle, Blackheath (to March 31, 1871)	8	5	0			
Whieldon, Isaac	Execution officer, Middlesex	90	6	0			
Whittam, R.	Bailiff, Liverpool	52	0	0			
Whiteside, Joseph	„ „	52	0	0			
Wilkins, George	Clerk, Warminster	40	0	0			
Willis, John Needs	„ Bath	100	0	0			
Wright, Jonathan	Bailiff, Pontefract	31	1	4			
					6,887	8	1
Gibson, Thomas	Serjeant, Nottingham	3	7	5			
Carried forward		3	7	5	316,653	14	2

COURTS OF JUSTICE—GREAT BRITAIN—COMPENSATIONS—*continued.*

To whom Payable		Amounts Issued for Payment					
		£	s.	d.	£	s.	d.
Brought forward		3	7	5	316,653	14	2
Hunt, William Oakes	Clerk of the Peace, Warwickshire	20	3	10			
Jeffreys, J. G.	Registrar, Swansea	17	14	6			
Edis, John	Keeper, Cambridge County Gaol	4	6	2			
Gully, John Geo	Keeper, Exeter Borough Gaol	78	17	1			
Keene, John	Keeper, Horsemonger-lane Gaol	101	5	7			
					225	14	7
Marshalsea Prison:							
Rev. Henry Collison	Chaplain				36	0	0
Marshalsea Court:							
James Dolman	Attorney	504	0	0			
Mark Shepard	,,	455	0	0			
John Pinner	Bailiff or Officer	51	0	0			
Henry Herrick	,,	53	0	0			
George Kirby	,,	101	0	0			
George Simmons	,,	28	0	0			
John Griffiths, junior	,,	50	0	0			
Frederick W. Adams	,,	50	0	0			
Aaron Johnson	,,	20	0	0			
William Stone	,,	50	0	0			
George Hewlett	Clerk	50	0	0			
William Corrie	Deputy Judge	70	0	0			
					1,482	0	0
For Loss of Post Fines:							
The Ecclesiastical Commissioners for England in respect of the Sees of	Canterbury	22	19	6			
	York	10	16	10			
	Bath and Wells	38	19	0			
	Durham	7	6	2			
	Ely	34	14	8			
	London	10	1	5			
	Rochester	6	15	6			
	Salisbury	8	1	7			
	Winchester	6	14	1			
Sir Thomas Edward Colebrook, Bart.		60	15	0			
The Marquis of Salisbury		4	10	0			
The Corporation of New Windsor		1	10	4			
Carried forward		213	4	1	318,397	8	9

COURTS OF JUSTICE—GREAT BRITAIN—COMPENSATIONS—*continued.*

To whom Payable	Amounts Issued for Payment					
	£	s.	d.	£	s.	d.
Brought forward . .	213	4	1	318,397	8	9
William George Tyssen Daniel Tyssen, now Wm. Geo. Tyssen Amherst . .	1	9	0			
Sir Edward Hulse	10	4	6			
The Duke of Norfolk	56	0	2			
Earl Powis	3	18	8			
				284	16	5
Ecclesiastical and Prerogative Courts:						
Compensations to officers of the late Ecclesiastical, Royal Peculiar, and other Testamentary Courts in England and Ireland (including 124*l.* 9*s.* paid in Ireland)	.	.	.	85,396	6	4
Miscellaneous:						
Abraham Cann, Prothonotary } Court of Record, Honor of Peveril. . .	113	0	0			
Henry Cooper, Bailiff } Court of Offlow,	35	18	0			
Henry Budd, ditto } Staffordshire .	43	0	8			
William Skellett, Bailiff } Court of Hemlingford, Warwickshire	31	18	4			
Robert Whiteby Nevill, Steward . . . }	62	6	0			
Rev. Thomas Thurlow, Prothonotary, Court of Pleas, Durham (*vide* also p.)	398	10	11			
J. W. R. Wilson, Cursitor, Court of Chancery, County Palatine of Lancaster .	72	11	6			
C. B. Walker, ditto ditto	72	11	6			
Elias Darby, junior, Marshal of Assize, Isle of Ely	6	14	9			
Thomas Marchant, Clerk, Petty Session, Deptford	172	0	0			
				1,008	11	8
Carried forward . .	.	.	.	405,087	3	2

COURTS OF JUSTICE IN SCOTLAND.

To whom Payable		£ s. d.	£ s. d.
Brought forward			405,087 3 2
SALARIES:			
The Right Hon. John Inglis, Lord Justice General and President	Court of Session	4,800 0 0	
The Right Hon. James Moncreiff, Lord Justice Clerk and President of the Second Division	Court of Session	4,500 0 0	
John Cowan, Judge	Court of Session	3,000 0 0	
Sir George Deas, do.	Court of Session	3,000 0 0	
Hercules J. Robertson, of Benholme, do.	Court of Session	3,000 0 0	
Charles Neaves, do.	Court of Session	3,000 0 0	
James Crawfurd, of Ardmillan, do.	Court of Session	3,000 0 0	
William Penney, of Kinloch, do.	Court of Session	3,000 0 0	
Hon. Chas. Baillie, of Jerviswoode, do.	Court of Session	3,000 0 0	
Robert Macfarlane, of Ormidale, do.	Court of Session	3,000 0 0	
David Mure, do.	Court of Session	3,000 0 0	
Adam Gifford, do.	Court of Session	3,000 0 0	
Donald Mackenzie, do.	Court of Session	3,000 0 0	
Sundry Sheriffs of Counties		17,835 17 5	
Sundry Sheriff Substitutes		36,184 11 11	
Sheriff Clerks, viz.: [1]			
John Taylor . Cromarty	formerly charged on the Revenue of Excise	78 5 8	
Thomas Barclay . Fife		1,050 0 0	
George Webster . Forfar		1,200 0 0	
George Rutherford, Roxburgh		580 11 0	
Donald Taylor . Sutherland		202 0 0	
			99,431 6 0
Carried forward			504,518 9 2

[1] The salaries of the Sheriff Clerks in Scotland will be transferred, as vacancies occur, to the Civil Service Estimates.

COURTS OF JUSTICE IN SCOTLAND—SALARIES—*continued.*

To whom Payable	Amounts Issued for Payment					
	£	s.	d.	£	s.	d.
Brought forward				504,518	9	2
ANNUITIES:						
The Right Hon. Lord Colonsay, late Lord Justice General	3,600	0	0			
William O. Rutherford, late Sheriff of Roxburghshire	399	16	4			
Patrick Shaw, late Sheriff of Chancery	375	0	0			
Sundry late Sheriff Substitutes	5,429	15	9			
Sundry late Judges' Clerks	1,986	13	4			
				11,791	5	5
COMPENSATIONS:						
Sundry late officers of the Court of Session, &c.	299	3	1			
Sundry late Town Clerks	185	12	6			
				484	15	7
IRELAND.						
SALARIES:						
Court of Chancery:						
The Right Hon. Lord O'Hagan, Lord Chancellor	8,000	0	0			
The Right Hon. E. Sullivan, Master of the Rolls	3,969	4	8			
The Right Hon. Jonathan Christian, Lord Justice, Court of Appeal	4,000	0	0			
The Right Hon. H. E. Chatterton, Vice-Chancellor	4,000	0	0			
Gerald Fitzgibbon, Receiver Master	2,500	0	0			
				22,469	4	8
Court of Queen's Bench:						
The Right Hon. James Whiteside, Chief Justice	5,074	9	4			
The Hon. James O'Brien, Justice	3,725	19	4			
The Right Hon. J. D. Fitzgerald, do.	3,688	12	4			
The Right Hon. John George, do. (to Dec. 15, 1871)	3,466	0	6			
Hugh Lane, Master	1,200	0	0			
James Nagle, Clerk of the Crown	800	0	0			
				17,955	1	6
Carried forward				557,218	16	4

COURTS OF JUSTICE IN IRELAND—SALARIES—*continued.*

To whom Payable	Amounts Issued for Payments					
	£	s.	d.	£	s.	d.
Brought forward . .	.	.	.	557,218	16	4
Court of Common Pleas:						
The Rt. Hon. J. H. Monahan, Chief Justice	4,612	18	8			
The Right Hon. William Keogh, Justice .	3,688	12	4			
The Right Hon. J. A. Lawson, Justice .	3,688	12	4			
The Right Hon. Michael Morris . .	3,688	12	4			
Charles G. Burke, Master . . .	1,400	0	0			
				17,078	15	8
Court of Exchequer:						
The Right Hon. David R. Pigot, Chief Baron	4,612	18	8			
The Hon. Fras. A. Fitzgerald, Baron .	3,688	12	4			
The Hon. Henry G. Hughes, Baron .	3,688	12	4			
The Right Hon. Rickard Deasy, Baron .	3,688	12	4			
D. R. Pigott, Master	1,200	0	0			
				16,878	15	8
Court of Probate:						
The Right Hon. R. R. Warren, Judge .	.	.	.	3,500	0	0
Landed Estates Court:						
The Hon. David Lynch, Judge . .	3,000	0	0			
The Hon. S. W. Flanagan ,, . .	3,000	0	0			
				6,000	0	0
High Court of Admiralty:						
The Hon. John F. Townshend, LL.D., Judge	.	.	.	1,200	0	0
Miscellaneous:						
Chairmen of Quarter Sessions (including £100 each for revising lists of voters) viz.—						
County Tipperary . . . Special .	1,100	0	0			
Cork, East Riding . . Special .	1,100	0	0			
Dublin, County	900	0	0			
Antrim	1,100	0	0			
Armagh	1,100	0	0			
Clare	1,100	0	0			
Donegal	1,100	0	0			
Down	1,100	0	0			
Galway	1,100	0	0			
Kerry . . . 1st Class	1,096	18	11			
Kilkenny	1,100	0	0			
Limerick	1,100	0	0			
Londonderry	1,100	0	0			
Mayo	1,100	0	0			
Monaghan	1,096	18	11			
Tyrone	1,100	0	0			
Carried forward . .	17,293	17	9	601,876	7	8

COURTS OF JUSTICE IN IRELAND—SALARIES—*continued.*

To whom Payable	Amounts Issued for Payment					
	£	s.	d.	£	s.	d.
Brought forward . .	17,293	17	9	601,876	7	8
Chairmen of Quarter Sessions (including £100 each for revising lists of voters) viz.—						
County Cavan	900	0	0			
Cork, West Riding . .	900	0	0			
Fermanagh	900	0	0			
Leitrim	900	0	0			
Queen's . . } 2nd Class	900	0	0			
Roscommon . . .	900	0	0			
Sligo	900	0	0			
Waterford	900	0	0			
Wexford	900	0	0			
Carlow	700	0	0			
Kildare	700	0	0			
King's	700	0	0			
Longford . . } 3rd Class	700	0	0			
Louth	700	0	0			
Meath	700	0	0			
Westmeath . . .	700	0	0			
Wicklow	700	0	0			
Right Hon. Frederick Shaw, Recorder of the City of Dublin	250	0	0			
Thomas Forsaythe, Recorder, Borough of Cork	100	0	0			
				31,443	17	9
[1] William M'Dougall, Clerk of Writs, Appearances, and Seal	800	0	0			
[1] Henry Colles, Taxing Officer in Common Law Business	1,000	0	0			
				1,800	0	0
COMPENSATIONS:						
Court of Chancery:						
William Brooke, Master in Ordinary .	2,769	4	8			
Jeremiah J. Murphy „ .	2,769	4	8			
				5,538	9	4
Court of Queen's Bench:						
Arthur Bushe, Master	56	0	0			
James A. Hamilton, Principal Assistant .	800	0	0			
William Johnson, Filacer . . .	738	9	0			
Carried forward . .	.	.	.	640,658	14	9

[1] The salaries of these offices, when vacated, will be transferred to the Civil Service Estimates.

COURTS OF JUSTICE IN IRELAND—COMPENSATIONS—*continued.*

To whom Payable	Amounts Issued for Payment					
	£	s.	d.	£	s.	d.
Brought forward				640,658	14	9
Philip Lawless, Clerk of Appearances	184	12	0			
John Caffrey, General Clerk (paid in England)	384	12	0			
John S. Hamilton, „	346	3	0			
Patrick William Duff, Second Clerk	189	11	0			
John Houston, Searching Clerk	265	18	0			
Prowse Christian „	50	0	0			
Edward H. Moore, Engrossing and Copying Clerk	106	0	0			
Garrett Moore, Engrossing and Copying Clerk	166	0	0			
Robert F. Williams „	98	0	0			
Matthew Caffrey „	115	0	0			
Luke V. Duff „	86	0	0			
Charles F. Connolly, Engrossing and Copying Clerk (paid in England)	44	0	0			
William Gorman Williams, Clerk in the Master's Office	90	0	0			
Robert C. Christian, Record Assistant	110	0	0			
T. Ireland, first Clerk to Record Assistant (paid in England)	269	0	0			
Richard Marlowe, Clerk to Clerk of the Rules	100	0	0			
Francis Lacy, First Clerk to Pleadings Assistant	45	0	0			
D. W. Hutcheson, Second Clerk to Pleadings Assistant	109	0	0			
John St. John	165	0	0			
				4,518	5	0
Court of Common Pleas:						
Christopher Carey, Assistant to General Clerk	133	8	0			
Richard F. Stack, „ „	97	4	0			
Samuel Hill, Searching Clerk	227	1	0			
Thomas Monck, Clerk to Principal Assistant	105	0	0			
				562	13	0
Court of Exchequer:						
Edmund Power, Filacer	738	9	0			
William H. Harte, Clerk of Appearances	276	18	4			
Carried forward				645,739	12	9

COURTS OF JUSTICE IN IRELAND—COMPENSATIONS—*continued.*

To whom Payable	Amounts Issued for Payment					
	£	s.	d.	£	s.	d.
Brought forward				645,739	12	9
Geo. Farran, Principal Assistant Clerk to Clerk of the Pleas	357	8	0			
Richard Carey, Assistant to Filacer	262	10	0			
Richard Patten Meares, Assistant to General Clerk	141	4	0			
A. J. Flood, Clerk in Clerk of the Pleas Office	39	0	0			
Thomas Paye, Chief Crier (to Nov. 23, 1871)	262	13	7			
Joseph Davis, Crier at Nisi Prius	64	0	0			
William Woodlock, Registrar of Decrees	100	0	0			
Elijah Francis, Engrossing and Copying Clerk	45	0	0			
Francis O'Farrell „	72	0	0			
Lewis Harty „	44	0	0			
Blacker Castles, junior, Engrossing and Copying Clerk (to October 10, 1871)	40	10	0			
Joseph Francis, Engrossing and Copying Clerk	20	0	0			
Maunsell W. Bedford „ „	90	0	0			
George C. Shaw „ „	44	0	0			
Henry A. Cooper „ „	34	0	0			
Edward F. Dobbin, Engrossing and Copying Clerk (paid in England)	70	0	0			
John James Cogan, Engrossing and Copying Clerk (paid in England)	54	0	0			
Thomas M'Mahon, Chief Clerk in the Office of Clerk of the Errors	125	0	0			
Charles J. M'Donough, Second Clerk in the Office of Clerk of the Errors	80	0	0			
				2,960	17	11
Miscellaneous:						
Thos. F. Kelly, LL.D., late Judge of the Court of Admiralty				500	0	0
Total amount issued for Courts of Justice				649,200	10	8

MISCELLANEOUS SERVICES.

	£	s.	d.	£	s.	d.
Interest and Sinking Fund of Russian Dutch Loan, per Acts 55 G. 3, c. 115, and 2 & 3 W. 4, c. 81	68,053	6	0			
Interest and Sinking Fund of Greek Loan, per Act 2 & 3 W. 4, c. 121 (final payment)	18,797	10	2			
				80,850	16	2
Towards the support of Greenwich Hospital, per Act 32 & 33 V. c. 44				4,000	0	0
Secret Service, formerly charged on the Civil List, per Act 1 V. c. 2				10,000	0	0
Receiver General of the Duchy of Lancaster, annuity in lieu of prisage and butlerage on wines imported into the ports of that county, per Act 2 & 3 W. 4, c. 84	803	0	0			
Receiver General of the Duchy of Cornwall, compensation for loss of duties on the coinage of tin, per Act 1 & 2 V. c. 120	16,216	15	0			
Compensation to sundry persons for the loss of their offices on the abolition of the duties on the coinage of tin, per Act 1 & 2 V. c. 120	221	0	0			
				17,240	15	0
In aid of the cash balance of the accountant in bankruptcy, per Act 32 & 33 V. c. 91				155,000	0	0
Moiety of the expense of the annual revision of the valuation of rateable property in Ireland, per Act 23 V. c. 4				9,875	0	0
				282,966	11	2
Telegraph Sinking Fund: being the amount of the surplus balance of the revenue of the telegraph service for the period to December 31, 1870, issued to the National Debt Commissioners, per Act 32 & 33 V. c. 73, to be applied as a sinking fund in reduction of the debt created in respect of money raised for the purchase of telegraphs, &c.				50,869	7	8

XIII. SUPPLY SERVICES.

THE ARMY.

THE introduction of standing armies into Europe first took place in the time of Charles VII. of France (1423–1461), and this policy has from that time been gradually adopted by the other European States.

The few troops who formed the royal guard were the only permanent soldiers in England before the Civil Wars. Charles I.

in 1683 introduced a standing army, and a very serious dispute took place between the King and his Parliament as to the command of the Militia.

Charles II. also kept up about 5,000 regular troops as guards and to serve in the garrisons which were then established in England. These were paid out of the King's own revenue; but so great was the distrust of the nation in those times of a standing army, that it was declared illegal, by statute, in the 31 Charles II., 1679.

In 1685 the Army consisted of about 7,000 foot and 1,700 cavalry. James II. nevertheless increased them to 30,000; but the measure was looked on with great jealousy, and the object was supposed to be the destruction of the public liberties of Englishmen.

In the Bill of Rights (1689) it was expressly declared that the raising or keeping a standing army within the kingdom in time of peace, unless it be with the consent of Parliament, is against law. Notwithstanding the national prejudice and distaste, an army varying in its numbers has ever since been maintained; and, although according to the Constitution it is raised by the authority of the Queen, it is *de facto* entirely under the control of Parliament in order to provide the pay and maintain its discipline, and it is therefore now looked upon without apprehension.

The very large aggregate placed to the credit of the Financial Balance Sheet for the year ending March 1872, for the 'Army, Militia, Commissariat, and Ordnance Services,' is an amount, which on the first impression appears in excess for the number of men composing the English Army; but when the vast extent of dominion and the large interests it has to protect in every part of the world is considered, it is manifest a large expense must follow, and England has always shown a generous liberality to these her bravest sons and defenders of their country. It is nevertheless, by comparison with the other armies of Europe, a force numerically small.[1]

The Militia, Volunteer, and other Auxiliary Forces were of immense amount at some periods of the great war with Napoleon ending in 1815, and in 1804 were returned at 410,000. The admirable Volunteer forces, which have recently been formed, are

[1] In a paper recently compiled on the subject of the relative cost of the French and English armies, it was stated that the cost of the French soldier was about 33*l.*, whilst the cost of the English soldier was 100*l.* each man; but it must be admitted that 1*s.* 3*d.* a day (the pay of the private soldier), subject as it is to many deductions, cannot be considered too large a compensation for a life of hardship and danger undertaken on behalf of the country, and considerably less than the value of labour in any other department whatever.

now received and may be worthily placed as a most reliable force should the fortunes of their country require their services in conjunction or in aid of the regular forces of the nation, their numbers being now very extensive.

The past year has, however, almost superseded the old *régime* under which the Army and its organisation has been hitherto administered, by the abolition of the system of purchase, which has so long obtained in this country; the legislature having initiated, under the ministry of Mr. Cardwell, the new mode of eligibility by competitive examinations for future military officers, and the total abolition of purchase. The cost to the nation has been large, and the reconstruction of the Army upon entirely new principles has met with considerable opposition by advocates of the old system. It yet remains to be seen how far this, one of the greatest and most radical of changes, will (as it is hoped and expected by its supporters) insure a larger and more perfect efficiency.

It may in this place be instructive, in considering the subject of armies and of the large and exhausting military and naval expenditure which wars have occasioned, to notice the comparative periods of war and peace, which have taken place during a period of 180 years; and it appears upon the best authority that from 1688, the times of war, including those with our American Colonies of 10 years' duration, from 1776 to 1785, that with France, from 1793 to 1815, of 23 years, and the recent war with Russia and other Powers, they constituting an aggregate of 78 years of war against 103 years of peace, thus largely account for the extensive national debts of the different countries of Europe, and a high state of taxation; and should, as an incidence of wars, be an incentive hereafter to the maintenance of peace, and an assurance thereby of the future prosperity of nations. The smaller wars of England, such as the first China war, 1840 to 1843, the Kaffir war, 1848 to 1853, the Persian war, 1856 to 1857, the second China war, 1859 to 1862, and the Abyssinian war, have been generally provided for by special votes.[1]

According to the army estimates in the Session of 1872 the total force during the year 1872–3 for the United Kingdom was to consist of 133,649 men, the aggregate being as follows:—

[1] 'Parliamentary return, Public Income and Expenditure,' part ii. 1869.

	Officers	Non-commissioned Officers, Trumpeters, and Drummers	Rank and File
Total general and departmental staff .	1,282	—	—
„ regiments . .	5,238	11,462	108,635
„ depôts of Indian regiments . .	218	454	5,513
„ establishments .	126	202	61
„ miscellaneous do. .	55	392	11
Total . .	6,919	12,510	114,220

Total force, officers and men, the cost of which is defrayed from army grants, 133,649.

And the cost in the parliamentary estimates for the same time was calculated at 14,824,500*l.*; but from this amount there was deducted the sum of 1,242,500*l.* for 'estimated exchequer receipts,' leaving the net charge as army services for 1872 to 1873 at 13,582,000*l.*

This also comprises votes for the four classes of Auxiliary forces, viz.: 963,300*l.* for the disembodied Militia, numbering 133,952 men; Yeomanry Cavalry, 79,688*l.*; the Volunteers, 473,200*l.*; and for Enrolled Pensioners and the Reserved Forces, 124,500*l.*

The British forces in India, exclusive of the depôts at home, comprise the following troops granted by Parliament for 1872 to 1873:—

	Officers	Non-commissioned Officers, Trumpeters and Drummers	Rank and File
Royal Horse Artillery .	117	193	2,190
Cavalry of the line .	234	424	3,672
Royal Artillery and Engineers . . .	995	760	8,518
Infantry of the line .	1,542	3,312	41,000
Total . .	2,888	4,689	55,380

Total, 62,957.

The strength of the Volunteer force of the United Kingdom, according to the Army Estimates for 1872–73, amounted to 172,600 men, consisting of

Artillery Volunteers	33,600
Light Horse, Engineers, and Rifle Volunteers . .	139,000
	172,600[1]

The Volunteer corps now in existence were organised in conformity with a notice from the War Office, dated May 12, 1859, sanctioning their formation under the Act Geo. III. cap. 54.

THE NAVY.

THE history and progress of this great arm of England's power is one that always has and ever will be viewed by the British nation with partiality and national pride, and has been in all times fostered with the greatest care, and responded to in the brilliant deeds of her devoted and illustrious sons, and the numerous naval heroes who adorn the annals of this service.

The first fleet, which then consisted of galleys only, was built by Alfred, A.D. 897; the Cinque Ports, which in those days were the emporium of our maritime strength, were established by William the Conqueror, who gave them certain privileges on condition of their furnishing 52 ships for 15 days in case of *emergency*. For three or four centuries, what is now known as a navy, was comparatively insignificant, both in power and numbers, although adequate for the requirement of those early times; and it was not till the reign of Henry VIII., when the first Navy Office was appointed, and a number of ships of war began to be permanently established by the Crown, that the real power of a fleet existed.

In the time of Henry VIII. the Navy consisted of one ship of 1,200 tons, two of 800 tons, and six or seven smaller—the largest was called 'The Great Harry.' At the death of Henry the tonnage of the Navy was 62,000 tons.

Elizabeth increased the Navy greatly. The fleet which met the Spanish Armada numbered 176 ships, manned by 14,996 men; but these were not, as expressed in the quaint language of the time 'Shippes Royal.' This Queen also raised the wages of the seamen to ten shillings per month. Signals were first used in this reign as a means of communication between ships. It would be unnecessary in this place to record the glorious achievements of her admirals; their noble deeds in that perilous period of our naval existence are now matter of history,

[1] Statesman's Year-book, 1873.

and will pass down with imperishable fame so long as England shall have a name, with the admiration and respect of their country.

In 1603 the Navy consisted of 42 ships measuring 17,055 tons. Cromwell first laid before Parliament estimates for the support of the Navy, and obtained 400,000*l.* per annum for that purpose. The Navy flourished under Charles II., with the Duke of York at ts head as Lord High Admiral, assisted by Samuel Pepys (whose well-known memoirs make very frequent mention of it) as secretary until 1673, when the Duke's inability to take the test oath caused his retirement, and the King's pecuniary difficulties leading him to neglect the Navy, it fell into decay.

Queen Anne found at her accession the Navy to consist of 272 vessels measuring 159,020 tons, but this estimate includes many vessels not carrying guns. The Navy remained stationary till 1739, when hostilities commenced against Spain. In 1747 a naval uniform was first established. George III., at his accession (1760), found the Navy to consist of 412 ships of 321,134 tons, 70,000 men, and the Navy Estimates 3,227,143*l.* The Navy was kept in a high state of preparation; and when, on February 1, 1793, the French Republic declared war against England, this country was not unprepared for the great struggle which afterwards ensued; and so great were the services rendered and so prominent the necessity from our insular position of maintaining a powerful fleet, that this arm of the service has always been kept up to and is at the present time in the highest state of efficiency; and dark would be that day for the best interests of the British nation when it should be otherwise.

The greatest alterations and improvements have nevertheless come over the ancient elements of warfare since the wooden walls of England were considered impregnable, by the introduction of those powerful agents steam ironclads and death-dealing projectiles, and the result of a new system of warfare in any great naval struggle has yet to be tested.

The strength of the Navy of the United Kingdom is shown in the official return annexed to the navy estimates for 1872–73, giving the number of steam ships afloat and building, together with the number of steam ships from which the machinery has been removed, on January 1, 1872, amounting in the whole to 403. These ships were composed of armour-plated ships of every class and description both of screw and paddle power, not including three armour-plated ships for the defence of the Colonies, viz., the turret ships Abyssinia and Magdala, built for the defence of Bombay, and the turret ship Cerberus paid for by the colony of Victoria for the defence of Melbourne; the largest of the ironclad fleet of England, which consisted at the end of September

1872 of 60 vessels, including those on the stocks named the Minotaur of 6,221 tons, 1350 horse power and 26 guns, built in 1866, and the first class mastless turret ship the Devastation. [1]

The amount of the Navy Estimates for the year ended March 31, 1872, was 9,900,486*l.*, and the number of seamen and marines provided for the naval service amounted to

Seamen for the fleet	34,000
Boys, including 3,000 for training	7,500
Marines afloat	8,000
On shore	6,000
For the coastguard (afloat included) with fleet; on shore, officers and men	4,300
Indian service—officers and men	1,200
Total	61,000

XIV. MISCELLANEOUS CIVIL SERVICES FOR THE YEAR ENDING MARCH 31, 1872.

This, one of the most alarming and constantly increasing items of expenditure now annually voted by Parliament, has only attained its present gigantic proportions of late years. Under the present facility given to claimants heretofore unknown upon the public purse, the large grants and amounts voted for public departments, newly created and most costly commissions, the grants for colonial expenditure under Class 5, and for public education in England and Ireland (one of the most worthy on the list), a permanent charge on the tax-paying community has been created, and continues annually, fully equivalent to a heavy property-tax.

It would in this place be invidious to give the history and results of many of these grants for public buildings, harbours of refuge, Bankruptcy Court, compensations, printing and stationery, or to select the recipients thereof; but it is impossible, after a perusal of the particulars contained in the following statements (as will be obvious by the items hereafter particularised under these heads of expenditure), not to come to the conclusion that a very large economy and reduction might be effected to the tax-paying community.

The public education in England and Ireland, which now shows the large amount of three-quarters of a million paid by the country, is comparatively a new feature, and is authorised by the Act of the Legislature.

[1] Martin's 'Statesman's Year-book and Parliamentary Return of Public Income and Expenditure for the year ended March 31, 1872.'

The following are detailed statements of the grants for the Civil Services under the classes respectively indicated :—

CIVIL SERVICES.

Class I.

Public Works and Buildings.

	£	s.	d.	£	s.	d.
Great Britain:						
Royal Palaces	38,560	0	0			
Royal Parks	101,436	0	0			
Public Buildings	107,520	0	0			
Furniture of Public Offices	13,176	0	0			
Westminster Palace, acquisition of lands	49,439	0	0			
Houses of Parliament (works)	38,366	0	0			
New Home and Colonial Offices (buildings)	73,969	0	0			
Public Record Repository	4,259	0	0			
Chapter House, Westminster	2,776	0	0			
Sheriff Court Houses, Scotland	12,729	0	0			
National Gallery (enlargement)	14,224	0	0			
University of London (buildings)	2,320	0	0			
Natural History Museum (buildings)						
Glasgow University	20,000	0	0			
Industrial Museum, Edinburgh	12,557	15	0			
Burlington House	34,743	3	7			
Post Office and Inland Revenue (buildings)	121,548	6	9			
British Museum (buildings)	1,170	0	0			
County Courts (buildings)	47,039	4	3			
Science and Art Department (buildings)	36,047	0	0			
Surveys of United Kingdom	130,821	6	0			
Harbours of Refuge	45,963	7	11			
Portland Harbour	398	10	7			
Metropolitan Fire Brigade	10,000	0	0			
Rates on Government property	36.036	14	9			
Wellington Monument	3,850	0	0			
National Thanksgiving, St. Paul's Cathedral	10,000	0	0			
New Courts of Justice	75,299	0	0			
Anstruther Harbour	5,000	0	0			
Ireland:						
Public Buildings	153,181	19	3			
Ulster Canal	4,995	6	2			
Abroad:						
Lighthouses abroad	18,730	7	8			
Embassy Houses, Paris and Madrid	1,800	0	0			
Embassy Houses, &c., Constantinople, China, Japan, &c.	40,415	0	0			
Totals, Class I.				1,268,376	13	5

CIVIL SERVICES—*continued.*

CLASS II.

PUBLIC DEPARTMENTS.—ENGLAND:	£	s.	d.	£	s.	d.
House of Lords Offices	35,054	0	0			
House of Commons Offices	38,082	0	0			
Treasury, &c.	53,262	3	8			
Home Office, &c.	90,617	9	9			
Foreign Office	63,840	8	11			
Colonial Office	30,874	7	2			
Privy Council Office, &c.	58,891	0	8			
Board of Trade, &c.	94,128	11	1			
Privy Seal Office	2,239	0	0			
Charity Commission	17,678	8	9			
Civil Service Commission	17,160	6	4			
Copyhold, Inclosure, and Tithe Commission	17,735	2	0			
Copyhold, Inclosure, and Drainage Acts Expenses	10,054	3	6			
Exchequer and Audit Department	35,829	2	4			
General Register Office	135,389	7	4			
Lunacy Commission	15,119	15	5			
Mint	37,618	6	0			
National Debt Office	20,876	12	0			
Patent Office	28,569	10	6			
Paymaster-General's Office	24,265	13	2			
Poor Law Commission	224,360	19	5			
Public Record Office	22,288	8	0			
Public Works Loan Commission	4,228	4	3			
Registrars of Friendly Societies	2,271	10	0			
Stationery Office and Printing	407,310	0	2			
Woods, Forests, &c., Office of	24,253	4	10			
Works and Public Buildings, Office of	38,551	0	0			
Secret Service	15,342	3	4			
SCOTLAND:						
Exchequer and other offices	6,385	8	3			
Fishery Board	13,556	18	9			
General Register Office	29,000	0	0			
Lunacy Commission	5,000	0	0			
Poor Law Commission	17,000	0	0			
IRELAND:						
Lord Lieutenant's Household	6,232	18	8			
Chief Secretary's Office	25,985	9	7			
Boundary Survey	400	0	0			
Charitable Donations & Bequests Office	2,297	4	0			
General Register Office	34,686	11	1			
Poor Law Commission	102,211	0	0			
Public Record Office	4,836	15	8			
Public Works Office	26,665	17	10			
Totals, Class II.				1,840,149	2	3

CIVIL SERVICES—*continued.*

CLASS III.

	£	s.	d.	£	s.	d.
LAW AND JUSTICE.—ENGLAND:						
Law Charges	44,136	13	5			
Criminal Prosecutions, &c.	168,173	0	0			
Court of Chancery	194,506	1	3			
Common Law Courts	58,316	4	6			
Court of Bankruptcy	61,195	6	7			
County Courts	477,981	5	8			
Probate Courts	90,756	9	5			
Admiralty Court Registry	12,631	9	2			
Land Registry Office	5,234	5	0			
Police Courts (London and Sheerness)	18,940	6	3			
Metropolitan Police	219,828	14	2			
County and Borough Police, Great Britain	418,874	4	1			
Convict Establishments, England and the Colonies, &c.	477,269	9	11			
County Prisons and Reformatories, Great Britain	313,980	0	0			
Broadmoor Criminal Lunatic Asylum	31,652	18	7			
Miscellaneous Legal Charges	20,350	0	0			
SCOTLAND:						
Criminal Proceedings	56,000	0	0			
Courts of Law and Justice	48,000	0	0			
Register House Departments	24,000	0	0			
Prisons	23,000	0	0			
IRELAND:						
Law Charges and Criminal Prosecutions	77,418	16	9			
Court of Chancery	42,985	12	2			
Common Law Courts	31,428	3	7			
Court of Bankruptcy and Insolvency	8,484	14	6			
Landed Estates Court	12,283	16	3			
Probate Court	11,140	2	10			
Admiralty Court Registry	2,048	14	6			
Registry of Deeds	14,807	14	5			
Registry of Judgments	3,037	7	8			
Dublin Metropolitan Police	96,166	6	11			
Constabulary	912,543	18	7			
Government Prisons, &c.	42,355	15	5			
County Prisons and Reformatories	50,653	0	6			
Dundrum Criminal Lunatic Asylum	5,054	1	10			
Four Courts Marshalsea Prison	2,241	15	11			
Miscellaneous Legal Charges	8,435	6	0			
Totals, Class III.				4,085,911	15	10

CIVIL SERVICES—*continued.*

CLASS IV.

EDUCATION, SCIENCE, AND ART.

	£	s.	d.	£	s.	d.
GREAT BRITAIN:						
Public Education	1,120,026	19	11			
Science and Art Department	199,179	0	0			
British Museum	115,228	16	6			
National Gallery	.	.	.			
National Portrait Gallery	2,194	17	2			
Learned Societies	12,450	0	0			
University of London	9,166	15	6			
Endowed Schools' Commission, England	16,483	6	11			
Universities, &c., in Scotland	19,900	0	0			
Board of Manufactures, Scotland	2,100	0	0			
IRELAND:						
Public Education	429,220	16	6			
Commissioners of Education (Endowed Schools)	795	19	10			
National Gallery	2,034	11	4			
Royal Irish Academy	1,684	0	0			
Queen's University	3,901	16	11			
Queen's Colleges	4,263	0	0			
Totals, Class IV.				1,938,630	0	7

CLASS V.

FOREIGN, CONSULAR, AND COLONIAL SERVICES, &c.						
Diplomatic Services	235,262	19	7			
Consular Services	219,449	1	11			
Colonies, grants in aid	66,354	15	3			
Orange River Territory and St. Helena	3,374	4	4			
Slave Trade, Commissions for Suppression of	1,780	0	0			
Tonnage bounties, &c.	11,834	0	6			
Emigration	10,270	1	1			
Coolie emigration						
Treasury chest	2,000	0	0			
Totals, Class V.				550,325	2	8

CLASS VI.

SUPERANNUATIONS, &c.						
Superannuations and retired allowances	406,270	7	3			
Merchant Seamen's Fund, pensions, &c.	35,030	16	8			
Relief of distressed British seamen	42,059	1	9			
Hospitals and infirmaries, Ireland	19,033	0	0			
Miscellaneous charitable allowances, &c., Great Britain	6,363	0	0			
Miscellaneous charitable allowances, &c., Ireland	6,014	6	2			
Totals, Class VI.				514,770	11	10

CIVIL SERVICES—*continued.*

CLASS VII.

MISCELLANEOUS AND SPECIAL SERVICES.

	£	s.	d.	£	s.	d.
Temporary commissions	21,408	13	2			
Local dues on shipping	57,147	7	3			
Malta and Alexandria Telegraph, &c.	631	11	8			
Flax Cultivation, Ireland	814	6	4			
Miscellaneous expenses	8,488	17	11			
Repayments to Civil Contingencies Fund	23,304	0	0			
Relief of Paris	47,400	0	0			
Mediterranean Extension Telegraph Company	2,360	0	0			
Abyssinia, purchase of Abuna's Crown, &c.	3,100	0	0			
Totals, Class VII.				164,654	16	4
Totals, Civil Services				£10,362,818	2	11

MISCELLANEOUS CIVIL SERVICES.

The following are the sums expended under this head, under grants of Parliament, since 1842 :—

Year ending	£	Year ending	£
Jan. 5, 1842	2,927,660	March 31, 1857	6,626,733
„ 1843	2,959,757	„ 1858	7,227,719
„ 1844	3,279,363	„ 1859	7,169,473
„ 1845	3,080,175	„ 1860	7,721,518
„ 1846	2,726,147	„ 1861	7,411,820
„ 1847	3,264,339	„ 1862	7,984,463
„ 1848	5,086,066	„ 1863	8,076,923
„ 1849	4,092,090	„ 1864	7,702,627
„ 1850	3,911,231	„ 1865	7,257,726
„ 1851	3,856,886	„ 1866	7,520,986
„ 1852	4,004,831	„ 1867	7,842,694
„ 1853	3,797,818	„ 1868	8,491,341
April 5, 1854 (one quarter)	1,378,799	„ 1869	8,983,018
March 31, 1855	5,867,432	„ 1870	9,303,013
„ 1856	6,930,912	„ 1871	9,849,315
		„ 1872	10,362,818

XV. REVENUE DEPARTMENTS.

CHARGES OF COLLECTION AND MANAGEMENT.

THE last, and very important item of expenditure in magnitude, which terminates the credits in the National Balance Sheet is the Collection of the Revenue. This is in reality the costs of the various departments expended in salaries, allowances, and superannuations of the many whose name is Legion employed in the undermentioned services; it also now combines the Telegraph and Packet Services.

The large amounts which have been so expended, and the costs of collection—which, it may be confidently affirmed, if in the hands of a private individual, or more concentrated, would be very much diminished—have frequently attracted the attention of Parliament, and specially all financial reformers.

The principal departments in which these heavy expenses are incurred, and which form a very material deduction from the taxes in their progress to the Exchequer, are the Customs, the Inland Revenue (now also comprising the Excise duties), Land Tax and Inhabited House Duty, and the collection of the Property and Income Tax.

The annual percentage of collection of each branch of revenue was formerly very great, but has in recent years engaged the attention of statesmen and the Legislature, and by none more zealously than under the administration of Mr. Gladstone, when Chancellor of the Exchequer, who, by concentration and the introduction of stamps, in various ways much reduced the aggregate charges of collection. In addition to the costs of collection of the Customs and Inland Revenue, they are now supplemented by the charges of administration of the Post-office revenue, Telegraph, and Packet Service, the return for these respectively being enumerated under the following heads:—

Revenue Departments.	Total Issues for the Year 1872
	£
1. Customs	998,761
2. Inland Revenue	1,579,332
3. Post-office	2,455,691
4. Telegraph Service	454,477
5. Post-office Packet Service	1,138,700
	£6,626,962

The amount applicable to Fortifications in the financial balance-sheet for the year ended March 31, 1872, is only the sum of 370,000*l.*; but in preceding years the sums granted have

been very considerable, and amount in the aggregate since March 31, 1861, to 6,275,000*l.*; but the statements in the public financial accounts give no satisfactory explanations as to the manner and in what places these large sums have been expended.

This closes the account of the largest amount of taxation and expenditure ever presented to a nation. Will it not be well for the interests and welfare of the community that in all future elections constituencies and municipalities should select men to represent them in the great Council of the empire who, by their ability, character, and financial experience, are calculated to watch over the resources of the State, the able government of which will at all times assure the prosperity of the country, and enable it to meet every contingency in the event of war, and lighten the burden of the people in time of peace?

XVI. SUPPLEMENTARY ACCOUNT OF THE GROSS INCOME OF GREAT BRITAIN

For the Year ended March 31, 1873, and of the actual Issues within the Year for Paying off Unfunded Debt, and of the Advances

INCOME

	£	s.	d.
Customs	21,033,000	0	0
Excise	25,785,000	0	0
Stamps	9,947,000	0	0
Land Tax and House Duty	2,337,000	0	0
Property Tax	7,500,000	0	0
Post Office	4,820,000	0	0
Telegraph Service	1,015,000	0	0
Crown Lands (Net)	375,000	0	0

Miscellaneous:	£	s.	d.			
Military and Naval Extra Receipts and Proceeds of Old Stores sold	889,490	0	2			
Amount received from the Revenues of India on account of the Effective and Non-effective Charges of British Troops serving in that Country.	996,372	15	3			
Allowance out of Profits of Issue received from the Bank of England, per Act 24 Vict. c. 3	138,578	0	0			
Other Miscellaneous Receipts	1,772,329	9	8			
				3,796,770	5	1
Total Income				£76,608,770	5	1

PUBLIC INCOME OF THE UNITED KINGDOM OF AND IRELAND

same Period, exclusive of Sums applied to the Redemption of Funded or and Repayments for Local Works, &c.

EXPENDITURE

	£	s.	d.	£	s.	d.
Interest and Management of the Permanent Debt	22,136,393	2	3			
Terminable Annuities	4,539,547	10	2			
Interest of Exchequer Bills	128,912	6	7			
				26,804,852	19	0
CHARGES ON CONSOLIDATED FUND:						
Civil List	406,909	19	8			
Annuities and Pensions	303,139	3	8			
Salaries and Allowances	100,268	12	4			
Courts of Justice	644,657	7	8			
Miscellaneous Charges	108,239	8	4			
Telegraphs—Sinking Fund	11,739	12	0			
				1,574,954	3	3
SUPPLY SERVICES:						
Army	14,466,700	0	0			
Navy	9,543,000	0	0			
Army Purchase Commission	946,500	0	0			
Miscellaneous Civil Services	10,175,184	18	2			
Customs and Inland Revenue Departments	2,594,301	18	5			
Post Office	2,634,130	10	0			
Telegraph Service	841,765	18	1			
Packet Service	1,133,057	17	9			
				42,324,641	2	5
Total Ordinary Expenditure				70,714,448	4	8
Expenses provided for by Money raised by Annuities created:						
	£	s.	d.			
Constructing certain Fortifications	250,000	0	0			
Localisation of the Military Forces	58,000	0	0			
				308,000	0	0
Excess of Income over Total Expenditure in the Year ended March 31, 1873				5,586,322	0	5
				£76,608,770	5	1

2.—AN ACCOUNT OF THE

Remaining in the Exchequer on April 1, 1872; the Amount of Money applied towards the Redemption of Funded or Paying off Unfunded and Repayments on account of Local Works, &c., in the same Period;

	£	s.	d.	£	s.	d.
Balances in the Exchequer on April 1, 1872 . . At the Bank of England .	7,706,923	14	11			
At the Bank of Ireland .	1,635,728	14	1			
				9,342,652	9	0
MONEY raised in the Year ended March 31, 1873:						
FUNDED DEBT:						
By the creation of TERMINABLE ANNUITIES, as under; viz.:						
To provide for the Expense of constructing certain Fortifications, per Act 32 & 33 Vict. c. 76: Annuity of 26,090*l.*, commencing April 6, 1873, to expire April 6, 1885	250,000	0	0			
For Localisation of the Military Forces, per Act 35 & 36 Vict. c. 68: Annuity of 6,091*l.*, commencing March 30, 1873, to expire March 29, 1885 . .	58,000	0	0			
				308,000	0	0
Repayments on account of Advances for the Purchase of Bullion, and for Local Works, &c.				2,800,677	13	6
Repayments on account of Advances for Greenwich Hospital				129,891	13	2
Excess of Income over Total Expenditure in the year ended March 31, 1873				5,586,322	0	5
Total				£18,177,543	16	1

BALANCES OF THE PUBLIC MONEY

raised by Additions to the Funded or Unfunded Debt, and the Amount Debt in the Year ended March 31, 1873; the Total Amount of Advances and the Balances in the Exchequer on March 31, 1873.

		£	s.	d.	£	s.	d.
Issued to the Commissioners for the Reduction of the National Debt, to be applied to the Redemption of the Public Debt					3,205,077	9	0
Exchequer Bills, paid off in Money					326,000	0	0
Advances for Purchase of Bullion, and for Local Works, &c.					2,513,869	5	7
Advances for Greenwich Hospital					139,891	13	2
Balances in the Exchequer on March 31, 1873 . .	At the Bank of England .	10,213,574	7	1			
	At the Bank of Ireland .	1,779,131	1	3			
					11,992,705	8	4
Total					£18,177,543	16	1

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